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PART IV-A

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Central Acts

FINANCE DEPARTMENT NOTIFICATION

Sachivalaya, Gandhinagar, 15th March, 2024

CONSTITUTION OF INDIA

No. (GN-20)-NPY-102021-D-19-P (PENSION CELL): In exercise of the powers conferred by the proviso to Article 309 of the Constitution, the Governor of Gujarat hereby makes the following rules, namely:-

- 1. Short title and commencement. (1) These rules may be cited as the "Gujarat Civil Services (New Contributory Pension Scheme) Rules, 2024.
 - (2) They shall come into force on the date of their publication in the *Official Gazette*.
- **2. Application.** Save as otherwise provided in these rules, these rules shall apply to the following employees, who have been appointed on regular basis on or after 1st April, 2005.
 - (1) Government and Panchayat employees.
 - (2) Employees of the Boards/Corporations, who are currently eligible for retirement benefits equivalent to the State Government employees.
 - (3) Teaching and Non Teaching employees of grant-in-aid institutions to whom the pension scheme under the Gujarat Civil Service (Pension) Rules, 2002 is applicable.

IV-A Ex.-33 33-1

- (4) Employees appointed under monthly lump sum pay policy and appointed thereafter.
- (5) Teaching as well as non-Teaching employees appointed or to be appointed under the *Vidya Sahayak* Scheme and *Shikshan Sahayak* Scheme under the Education Department of the State Government, as well as those appointed under the aforesaid schemes.
- (6) Employees appointed by direct recruitment in the State Government service.
- (7) Employees of State Autonomous Bodies who are receiving retirement benefits equivalent to the State Government and who have been appointed in State Government service on or after 1st April, 2005.

Explanation (1): The Gujarat Civil Service (Pension) Rules, 2002 shall apply to the employees who were in the service of the State Government before 1st April, 2005 and were eligible for the benefit of the old pension scheme as per their original appointment/service and got appointed to the new post in the State Government through direct recruitment from their original appointment/service through the prescribed procedure and had to resign due to technical reasons to report on duty on the new post.

Explanation (2): The Gujarat Civil Service (Pension) Rules, 2002 shall apply to the employees who had left pensionable service governed under the Central Civil Service (Pension) Rules-1972 in the Central Government or autonomous bodies owned by the Central Government and joined the service of the State Government service through direct recruitment on or after 1st April, 2005 when they get regular appointment, subject to following conditions:

- I. The employee must have been appointed in the Central Government /Autonomous Bodies before 31st December, 2003.
- II. The employee must be eligible for pension as per the Central Civil Service (Pension) Rules, 1972 of the Central Government.
- III. The employee must have applied through his respective department on or after 1st April, 2005 and must have joined the State Government service after being relieved from the service of the Government of India in accordance with the rules or having resigned on technical grounds.
- IV. Approval of the Competent Authority to join the service of the Central Government or services of the autonomous bodies owned by the Central Government with the service of the State Government must have been obtained and entry of the same must have been mentioned in the Service Book.

Explanation (3): The old pension scheme shall apply to the employees who served in the State Government before 1st April, 2005 and in the Central Government or Central Government owned autonomous bodies before 31st December, 2003. In the case where the employee has joined the service of the State Government on or after 1st April, 2005 and the contribution under this New Contributory Pension Scheme has been deducted, the following procedure shall be followed;

- I. The date on which the amount from the total amount deposited in the employee's account maintained under the New Contributory Pension Scheme is transferred to the GPF (General Provident Fund) account, the balance amount in his account of New Contributory Pension Scheme shall also be deposited in proportion of the employee's contribution/contribution of the Government organisation in his GPF account/Government.
- II. In case of employees whose GPF account has been closed and there is no possibility of reopening the same, a new GPF account shall be opened and the amount in proportion of the employees contribution/the contribution of the Government organisation shall be deposited in the employee's GPF account/Government.
- III. In case employee is retired and GPF account cannot be opened then Directorate Pension and Provident Fund office shall issue payment authority for the employee's contribution and returns thereon to the DDO and payment shall be processed through concerned treasury office.
- IV. Entry in this regard shall be made in his service book.

Explanation (4): The Bombay General Provident Fund Rules, shall not apply to the employees governed by this scheme.

- **3. Power to Interpret:** In case of any dispute regarding the interpretation of these rules, the matter shall be referred to the Finance Department of State Government, and the decision of the Finance Department shall be final.
- **4. Power to Grant Relaxation:** If the Government in its opinion finds that implementation of any of these rules adversely affects any person or a section of persons, the Government may, by recording the reasons in writing, grant relaxations in these rules to the extent and subject to the conditions it may deems fit for dealing with the case objectively and in a just manner. However, no such order shall be issued without prior consent of the Finance Department.
- **5. Justifiability of the conditions of agreement:** Legally justifiable conditions and bids of a special agreement entered into by the State Government with a person his services shall prevail over the provisions of these rules.

6. Exercise of Powers and their Delegation:

The powers specified in column-3 of Annexure 1 enclosed with these rules shall be exercised by the authority specified in column 4 subject to the restrictions proposed in column 5:

Provided that subject to the above mentioned provisions of sub rule (1), the exercise or delegation of powers under these rules cannot be carried out without prior consent of the Finance Department.

Further provided that, the Finance Department shall by a special or general order may decide whether such consultation is required in particular case or cases.

- 7. Showing reasons for relaxation to the Audit Officer: In cases, where it is decided to give relaxation, the cases where the competent authority other than the State Government has been empowered under Annexure I sends an order granting relaxation to the Government employee under these rules, shall also be sent to the Audit Officer, along with a copy showing the reasons for such order.
- 8. Regarding Declaration of Date of Retirement: After the retirement of a Government employee from service, a declaration to that effect in the case of a Gazetted officer an office order in the case of a non-Gazetted Government employee, shall be issued within one week from the date of such retirement indicating the date of retirement and a copy of the said declaration or office order, as the case may be, shall be sent to the Director, Pension and Provident Fund.

Chapter-2

Definitions

- **9.** In these rules, unless the context otherwise requires:
 - (1) "Accumulated Pension Corpus" means the monetary value of the pension investments accumulated in the Individual Pension Account of a subscriber under the National Pension System;
 - (2) "Annexure" means the annexure enclosed with these rules;
 - (3) "Annuity Service Provider" means a life insurance company registered and regulated by the Insurance Regulatory and Development Authority and empanelled by the Authority for providing Annuity services to the subscribers of the National Pension System;
 - (4) "Annuity" means periodic payment by the Annuity Service Provider to the subscriber on purchase of annuity plan out of the Accumulated Pension Corpus;
 - (5) "Appointing Authority" means the authority competent to appoint an employee in a service or on a post from which he wants to retire;
 - (6) "Audit Officer" means an account officer or audit officer appointed by the Comptroller and Auditor General of India, irrespective of whatever official name given to the post, under whose audit jurisdiction (regarding the veracity of the service) a Government employee is serving or had served;
 - (7) "Authority" means the Pension Fund Regulatory and Development Authority established under sub-section 1 of section 3 of the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013) and include interim Pension Fund Regulatory and Development Authority set up by the Central Government through Resolutions;
 - (8) "Cadre" means the work force sanctioned as a separate unit or the workforce under any part of service;

- (9) "Central Recordkeeping Agency" means an agency registered under section 27 of Pension Fund Regulatory and Development Authority Act, 2013 to perform the functions of recordkeeping, accounting, administration and customer service for subscribers to schemes;
- (10) "Competent Authority" means the Government with regard to exercise of any power or any authorised officer to whom powers have been delegated by or under these rules;
- (11) "Constitution" means the Constitution of India;
- (12) "Day" means the period starting from midnight and ending at the following midnight;
- (13) "Death cum Retirement Gratuity" means the amount paid under these rules in the case of superannuation/death during service; when the option of receiving disability pension/family pension has not been given and at the time of superannuation in the case where an option has been given;
- (14) "Director of Pension and Provident Fund" means the director of pension and provident fund or any other officer who has been duly authorized to perform duties and functions on his behalf;
- (15) "Drawing and Disbursing Officer" means an officer who has been conferred the powers by an administrative Department/ Head of Department/Head of Office to draw bills and make payments on behalf of the State Government;
- (16) "Family Pension" means the family pension under rules 149 to 157, rules 87 to 94 of the Gujarat Civil Service Pension) Rules 2002 and the Family Pension Scheme 1972 and amendments made therein from time to time (applicable provisions) in the case of death during continuation of service;
- (17) "Foreign service" means service in which Government employee receives his pay with the sanction of the Government from any source other than the Consolidated Fund of India or the Consolidated Fund of a State or the Consolidated Fund of a Union Territory;
- (18) "Government" means Government of Gujarat, unless the context or subject otherwise requires;
- (19) "Head of the Department" means an authority declared as the head of the department and includes those who have been declared as the head of the department by the Government;
- (20) "Head of Office" means a Gazetted Officer declared as such by the Government and includes such other authority or person whom the competent authority may, by order, specify as Head of Office;
- (21) "Leave Encashment" means the encashment of leave which is in balance at the time of retirement/death as per the Gujarat Civil Service (Leave) Rules, 2002;
- (22) "Minor" means a person who has not completed eighteen (18) years of age;
- (23) "New Contributory Pension Scheme" means the pension scheme based on predetermined contribution put into implementation vide Government Resolution no. NPN/2003/GOI/10/P dt. 18th March, 2005 and amended from time to time;
- (24) "Pay" means the basic pay in the pay scale revised under the Gujarat Civil Service (Pay Revision) Rules 1998, 2009 and 2016 and includes the withheld increments;
- (25) "Pay and Account Officer" means the officer who has been assigned the duty of looking after the pay and accounts;
- (26) "Pension" means disability pension and gratuity under rules 52 to 64 of the Gujarat Civil Service (Pension) Rules;
- (27) "Pension fund" means an intermediary which has been granted a certificate of registration under sub-section (3) of section 27 of the Pension Fund Regulatory and Development Authority Act, 2013 by the Authority as a pension fund for receiving contributions, accumulating them and making payments to the subscriber in the manner as may be specified by regulations;
- (28) "Pension/Family Pension Payment Office" means the office notified for making payment to pensioners/family pensioners and includes treasury, sub treasuries and pension payment office;
- (29) "Pension/Family Pension Payment Order" means authentication made by Director Pension and Provident Fund in the form prescribed by the Government to pay pension/family pension;

- (30) "Pension/Family Pension Sanctioning Authority" means the competent authority of the Government who has been conferred the powers to sanction pension/family pension;
- (31) "Pensionable Pay" means the average pay drawn by the Government employee during the service of last 10 months or the last pay drawn on 1st January, 2006 or thereafter, whichever is beneficial, under the provisions of rule 43 of the Gujarat Civil Service pension rules 2002;
- (32) "Pensionable Service" means the service performed on duty or otherwise which is taken into account for calculation of pension and gratuity under the Gujarat State Civil Service (Pension) Rules 2002;
- (33) "Pensioner/Family Pensioner" means the person who has given an option under these rules and whose disability pension/family pension has been authenticated in the case of disability retirement/death during continuation of service respectively;
- (34) "Permanent Pension Account Number" means a unique identification number allotted to each subscriber by the Directorate of Pension and Provident Fund; (PPAN)
- (35) "Permanent Retirement Account Number (PRAN)" means a unique identification number allotted to each subscriber by the Central Recordkeeping Agency;
- (36) "Service Book" means the service book and includes the service roll, if any;
- (37) "Subscriber" means a Government employee who subscribes to a scheme of a Pension fund;
- (38) "Subsistence Allowance" means the allowance given to a Government employee who is not drawing pay or leave pay;
- (39) "Treasury" means the treasury established at the district headquarters and includes sub treasury, divisional treasury or pay and account office;
- (40) "Trustee Bank" means a banking company as defined in the Banking Regulation Act, 1949 (10 of 1949).

Chapter-3

Permanent Pension Account Number (PPAN) and Permanent Retirement Account Number (PRAN)

10. Permanent Pension Account Number (PPAN)

- (1) With regard to the provisions of rule 2 of these rules, an employee shall, immediately on being regularly appointed, furnish the details of his name, pay scale, date of birth, person/s nominated for the fund, his relationship with the nominated person, etc. in Form-1 to the Drawing and Disbursing Officer.
- (2) It shall be the responsibility of the concerned Drawing and Disbursing Officer to obtain the information in Form-1 from the concerned employees.
- (3) The concerned Drawing and Disbursing Officer shall send the Form-1 along with information collected for all the employees appointed on a regular basis during the last month to his Head of Department/Department in two copies in Form-2 by the 7th day of the following month and he shall also maintain the information received in Form-1 from the employee in his office.
- (4) The Head of Department/Department shall collect the information in Form-3 and send it to the Directorate of Pension and Provident Fund by the 10th day of every month.
- (5) The Directorate of Pension and Provident Fund shall allot a Permanent Pension Account Number (PPAN) within 7 days from the date of receipt of the information in Form-3 and return one copy to the concerned Head of Department/Department to intimate the allotment of PPAN.

11. Procedure of Allotment of Permanent Pension Account Number (PPAN):

- (1) This number shall be of 16 digits.
- (2) The first four digit shall indicate Generation of PPAN Year.

- (3) The fifth and sixth digit shall display the EDP code of the Drawing and Disbursing Officer of the Administrative Department.
- (4) The seventh, eighth and ninth digit shall display the EDP code issued by the EDP cell of the Directorate of Accounts and Treasury to the Drawing and Disbursing Officer of the Head of the Department.
- (5) The tenth and eleventh digit are prescribed for the concerned district.
- (6) The twelfth digit is prescribed for the category of employee.
- (7) The fourteenth to sixteenth digit shall be the serial number for the Directorate of Statistics Department relating to the individual employee starting from 0001 for the month of January to the month of December of the English year.
- (8) In this regard, the following example may be followed:

I.e. In the year 2005, the first employee joining the service under the administrative control of Accounts and Treasury (whose account code is 49) under the administrative control of the Finance Department (whose account code is 9) will get the following Permanent Pension Account Number (PPAN).

English Year	Admin. Dept.	Head of Dept.	District code	Employee's category	Serial No.
2005	09	049	57	0	0001

- (9) The Head of Department/Head of Administrative Department shall maintain in Form-4the details of the Permanent Pension Account Number (PPAN) allotted to the new employees joining the service.
- (10) Head of Department/Head of Administrative Department, shall fill up the details of the account numbers allotted to the employee individually in Form-2 and send the same immediately to the concerned Drawing and Disbursing Officer.
- (11) On receipt of Permanent Pension Account Number (PPAN) from the Head of Department/Head of Administrative Department, the Drawing and Disbursing Officer shall inform the concerned employee in writing about the same and also record the same in the Payroll Register.
- (12) The Drawing and Disbursing Officer shall enter the PPAN in the Service Book. This account number shall remain the same throughout the service of the State Government employee.

12. Permanent Retirement Account Number (PRAN)

- (1) PRAN (Permanent Retirement Account Number) is a 12-digit number allotted by CRA (Central Recordkeeping Agency).
- (2) With regard to the provisions of rule 2 of these rules, the employee on regular appointment shall obtain the S1 Form or the form prescribed by the Authority from time to time from the internet website: http://www.npscra.nsdl.co.in. The details in this form shall be filled up and the photo shall be affixed in the prescribed space and the signed form shall be submitted to the Drawing and Disbursing Officer.
- (3) The Drawing and Disbursing Officer shall log on to the website of the Central Record Keeping Agency (National Securities Depository Limited) and use OPGM (Online PRAN Generation Module) to enter online data contained in the form received from the employee and mention the acknowledgment number so generated on the form received from the employee. This form has to be signed by the Drawing and Disbursing Officer at the designated place.
- (4) The form for obtaining Permanent Retirement Account Number (PRAN) along with the proposal for obtaining a Permanent Pension Account Number (PPAN) shall also be sent to the Directorate of Pension and Provident Fund through the Head of the Department.
- (5) The Directorate of Pension and Provident Fund shall, after receiving the form for obtaining the Permanent Retirement Account Number (PRAN), verify it and proceed to obtain the Permanent Retirement Account Number (PRAN) through NSDL PROTEAN E- GOV TECHNOLOGIES hereafter referred to as "the NSDL" within 7 days. The NSDL shall allocate the Permanent Retirement Account Number (PRAN) as per the instructions of the Authority from time to time and send it to the employee through the concerned Drawing and Disbursing Officer.

(6) After the allotment of PPAN and PRAN number to the employee, for modification of the details, a proposal in prescribed format along with supporting document shall be submitted through HOD to Director, Pension and Provident Fund. The Director, Pension and Provident Fund Office shall verify the proposal and take further action for the amendment.

Chapter-4

Nomination

13. Nomination

On regular appointment of the employee, the procedure to be followed for nomination of family members as heirs in Form–1 and in the form to be sent to the Central Record Keeping Agency (form prescribed by the Authority from time to time) to obtain Permanent Pension Account Number (PPAN) and Permanent Retirement Account Number (PRAN) respectively for payment of dues payables to the employee from time to time

Group - 1

(1) Spouse (2) Unmarried son (3) Married son (4) Unmarried daughter (5) Married daughter (6) Children of the son who died earlier (7) Widowed daughter (8) Widow of the son who died earlier.

Note: Son/Daughter means legitimate son/daughter and includes the adopted son/daughter of the employee if his adoption has been rendered valid under his Personal Law

Group-2

- (1) Brother below 18 years (2) Unmarried sisters (3) Widowed sisters (4) Father (5) Mother
- (1) The nomination shall be made in the prescribed form.
- (2) The nomination shall be made in favour of the family members of Group-1 only.
- (3) If there is no member of the family falling under Group-I, such employee shall nominate in favour of the members of the family mentioned in Group-II.
- (4) If there is no member falling under Group-1 or Group-2, he may nominate in favour of another person. The nomination so made in favour of a person other than the family member falling under Group-1 shall be treated as automatically cancelled as soon as the employee has a family member/members of Group-1 and the employee shall be required to make a fresh nomination in favour of any of the family member/members following Group-1.
- (5) The nomination shall be given to the Head of Department and the employee shall receive acknowledgment of the same.
- (6) An employee may at any time cancel the earlier nomination and make a Fresh nomination subject to these rules and such new nomination shall take effect from the date of its receipt by his Head of Department.
- (7) The employee may make a fresh nomination even at the time of retirement.
- (8) In the case of a minor, the details of the guardian of the minor should be mentioned in form 1. In such a case, the appointment of guardian will be automatically revoked as the minor attains adulthood.
- (9) By making such fresh nomination, the previous nomination/ nominations shall automatically be treated as cancelled.
- (10) Nominations made by the employee from time to time shall be pasted in his Service Book.
- **14.** Payment of accrued dues when nomination does not exist: When a Government employee dies in service or after his retirement but before receiving the accrued dues and is not survived by member and,
 - (1) has not made any nomination, or
 - (2) the nominee does not exist,

the person in whose favour the legal heir's certificate has been issued by the Competent Authority shall be entitled to receive the amount accrued to the Government employee.

Chapter - 5

Implementation of New Contributory Pension Scheme in the State Autonomous Bodies

- 15. Scope: The scheme is applicable as per rule 2 of these rules to the employees who have been appointed on regular basis on or after 1st April, 2005 in the State Autonomous Bodies in the Boards/Corporations eligible for retirement benefits equivalent to the State Government employees. Permanent Pension Account Number (PPAN) of these employees shall be allotted by the concerned State Autonomous Body-Board Corporation.
- 16. Proposal for Letter of Consent (LoC): The State Autonomous Institutions shall submit to the Finance Department a detailed proposal for Letter of Consent (LoC) through the concerned administrative department with necessary supporting evidence, along with the following checklist:
 - (1) Letter of Consent (LoC) form prescribed by the Authority with necessary signature and stamp of the Competent Authority.
 - (2) Supporting evidence as to when the concerned body came into existence as an autonomous body of the State.
 - (3) Details whether the institution is a grant-in-aid organisation along with proof.
 - (4) Whether the institution had any pension scheme prior to 1st April, 2005 If yes,
 - (a) By whom was the process of payment of pension carried out?
 - (b) How is the process of deduction of G.P.F. or Pension Contribution prescribed?
 - (c) What is the current financial burden under the previous pension scheme?
 - (5) How are employees recruited? Give specific details (with copy of Recruitment Rules and Examination Rules)
 - (6) Details of the total number of employees recruited through the regular recruitment process and the number of employees to be accommodated under the scheme.
 - (7) Details of income of the State Autonomous Bodies.
 - (8) Details as to whether the salaries of the employees are paid from the State Autonomous Bodies own funds or from the grant given by the Government.
 - (9) How much money shall be required to matching contribution for the adoption of this scheme?
 - (10) What is the provision made by the State Autonomous Bodies for the cost of matching contribution? Also, a letter of undertaking that the State Autonomous Body shall make a matching contribution.
 - (11) MCF (Master Creation Form), N2 and N3 forms or such forms as may be prescribed by the Authority from time to time with necessary details.
- 17. Implementation: After necessary verification of the proposal by the Finance Department, Letter of Consent (LoC) shall be sent to the Authority (PFRDA) and Central Record Keeping Agency (NSDL) under intimation of the concerned Department/Autonomous Body. Thereafter, the concerned Autonomous Body in consultation with the Authority and the Central Record Keeping Agency (NSDL) shall immediately take appropriate action for the implementation of this scheme in their organization.
- **18. Payment of Charges:** All financial expenses such as charges fixed by the Central Recordkeeping Agency (NSDL), salary of employees, matching contribution etc. shall be borne by the concerned Autonomous Bodies.

Chapter- 6

Heads of Accounts

- 19. Head of Account for Employee/Government-Organization:
 - (1) Head of Employee's Subscription:

Head		
Major Head	8342	Other Deposits
Sub Major Head	00	
Minor Head	117	Defined Contribution Pension Scheme for Government Employees
Sub Head	(01)	Employee's Contribution under Defined Contribution Pension Scheme Tier-I

(2) Head of Account for Government/Organization's Contribution:

Head		
Major Head	8342	Other Deposits
Sub Major Head	00	
Minor Head	117	Defined Contribution Pension Scheme for Government Employees
Sub Head	(02)	State Government's Contribution Pension Scheme Tier-I

20. Head of Account for Matching Contribution:

Head		
Major Head	2071	Pension and other Retirement Benefits
Sub Major Head	01	Civil
Minor Head	117	Government Contribution for Defined Contribution Pension Scheme
Sub Head	01	State Government's Contribution under Defined Contribution Pension Scheme Tier-I

21. Head of Account for Death cum Gratuity:

Head			
Major Head	2071	Pension and other Retirement Benefits	
Sub Major Head	01	Civil	
Minor Head	117	Government Contribution for Defined Contribution Pension Scheme	
Sub Head	03	Death-cum-Retirement Gratuity to the employees covered under New Defined Contribution Pension Scheme	

22. Head of Account for Administrative Expense to be Paid to Central Record Keeping Agency (NSDL NOW CALLED PROTEAN E-GOV TECHNOLOGIES):

Head		
Major Head	2071	Pension and other Retirement Benefits
Sub Major Head	01	Civil
Minor Head 800 Other Expenditure		
Sub Head	02	Administrative Charges for Defined Contribution Pension Scheme

23. Head of Account for Interest:

Head	Head		
Major Head	2049	Interest Payments	
Sub Major Head	03	Interest on Small Savings, Provident Funds etc.	
Minor Head	Minor Head 117 Interest on Defined Contribution Pension Scheme		
Sub Head	(01)	Interest on Defined Contribution Pension Scheme Tier-I	

24. Head of Account for the Benefits of Family Pension under NPS:

Head		
Major Head	2071	Pension and other Retirement Benefits
Sub Major Head	01	Civil
Minor Head	117	Government Contribution for Defined Contribution Pension Scheme
Sub Head	04	NPS Family Pension

25. Head of Account for Benefits of Disability Pension under NPS:

Head		
Major Head	2071	Pension and other Retirement Benefits
Sub Major Head	01	Civil
Minor Head	117	Government Contribution for Defined Contribution Pension Scheme
Sub Head	05	NPS Disability Pension

26. Head of Account for Gratuity under NPS:

Head		
Major Head	2071	Pension and other Retirement Benefits
Sub Major Head	01	Civil
Minor Head	117	Government Contribution for Defined Contribution Pension Scheme
Sub Head	06	NPS Gratuity

27. Head of Account for Amount Refundable in respect of Employees Contribution to Family Pension and Disability Pension under NPS:

Head	Head				
Major Head	8342	Other Deposits			
Sub Major Head	00				
Minor Head	117	Defined Contribution Pension Scheme for Government Employees			
Sub Head	03	Amount Refundable in respect of Employees Contribution to family pension/disability pension under new defined contribution pension scheme			

Chapter – 7

Deduction, Transfer and Accounting Procedure of Contribution under Centralized Model

- **28. Defined Contribution Pension Scheme for Employee/Government-institutional:** (1) The scheme shall be based on employee/Government-Organisation's Pre-Defined Contribution. It shall have two types. In Tier-1, it is mandatory for the employee to contribute and the same amount of contribution from the government/organization has to be deposited in the employee's account. Tier-2 is currently not implemented.
 - (2) Choice of Pension Fund and Investment Pattern in Tier-1 of NPS as under:
 - (A) Choice of Pension Fund: Government employee shall be allowed to choice any one pension fund including private sector pension fund. They can change their option once in the year, however the current provision of the combination of public sector pension fund will be available as default option for existing as well as new government employee.
 - (B) Choice of Investment Pattern: The following options for investment choices shall be offered to government employee.
 - (i) Default scheme: In existing scheme the amount of fund allocated to three public sector undertaking fund managers shall continue as default scheme for both existing and new employees.
 - (ii) Scheme G: Employees who preferred returns with comparatively less amount of risk shall be given an option to invest 100% of the funds in Government Securities.
 - (iii) Auto Choice Life Cycles Funds: Employees preferring better returns with comparatively higher risk, shall be given following options of life cycle based scheme.
 - (a) Conservative life cycle fund with maximum exposure to equity capped at 25%-LC-25 scheme.
 - (b) Moderate life cycle fund with maximum exposure to equity capped at 50%-LC-50 scheme.

The government employee may exercise one of the above choices of investment pattern twice in the financial year.

- **29. Regulation of Fund:** The regulation of the fund under this scheme shall be as decided by the State Government based on the guidelines of the Pension Fund Regulatory and Development Authority (PFRDA) functioning under the central government.
- **30.** Central Record Keeping Agency: As per the agreement by the State Government with the Central Government appointed National Pension System Trust and NSDL has been decided as the Central Record Keeping Agency (CRA).
- 31. Directorate of Pension and Provident Fund appointed as the Nodal Office: The Directorate of Pension and Provident Fund has been appointed as the Nodal Office to perform the tasks such as allotment of Permanent Pension Account Number (PPAN), maintenance of permanent record of details of employee/Government-institutional contributions, authorization of Death-cum-Retirement gratuity, disability/family pension, obtaining Permanent Retirement Account Number (PRAN) from the NSDL depositing/withdrawing employee/Government-institutional contributions under the Central Scheme etc.

32. Employee/Government-institutional Contribution:

- (1) On joining of regular service, employee shall be obtain Permanent Pension Account Number (PPAN) and Permanent Retirement Account Number (PRAN) as per rule 10 to 12 of these rules before starting deduction.
- (2) The deduction of the contribution shall be made from the pay of the employee from the month following the month in which he joins regular service. E.g. In the case of an employee appointed on regular basis in any of the dates of April, 2005, deduction of contribution shall be made from the salary of May, 2005 payable on 1st June, 2005.
- (3) It shall be mandatory for the employee to contribute at least 10% of the total of his basic pay + dearness allowance. An employee who wants to increase his contribution from 1st November, 2022 can give one time option of deducting either 12% or 14% to his Drawing and Disbursing Officer in the financial year. Option once granted in a financial year cannot be changed under any circumstances. Deduction of 12% or 14% shall be made on or after 01st November, 2022 as per the given option. The option given has to be entered in the Service Book. The Government/concerned organization shall also deposit equal amount contributed by the Employee in his NPS account. From 1st March, 2024 the employee shall make a mandatory contribution of 10% against which the government shall deposit a contribution of 14%. Only basic pay + dearness allowance shall be consider for taken into calculation of NPS contribution. Any other allowances or special pay shall be not taken into consideration for calculation of deduction amount. If the contribution deducted is in fraction of a rupee, it shall be converted to the next whole rupee. In cases where the deduction has already been made before the provisions of these rules came in to force, it shall not be revisited and in the case where deduction of the contribution of the previous period is to be made, these provisions shall apply. With the approval of the Government, the autonomous organizations adopting the New Contributory Pension Scheme shall consider their financial viability and take a decision to increase the institutional contribution after obtaining the prior approval of the Finance Department.
- (4) Deduction of contribution shall be made with the consent of the employee during the period of suspension. In case the period of suspension being treated as period on duty or as leave, the deduction of contribution shall be made from the amount of difference payable.
- (5) If the salary/leave pay has not been paid during the leave of the employee, no deduction of contribution shall be made.
- (6) If deduction of contribution is not made from the actual due month-year, deductions for previous period shall be made in lump-sum/instalments with the consent of the employee in addition to regular deductions from the salary of the current month or the deductible amount shall be deposited through chalan.
- (7) Cessation of deduction of contribution by the Drawing and Disbursing Officer: Deduction of contribution for the last 3 (three) months prior to the date of superannuation of the employee shall be discontinued. In the case of academic employees retiring at the end of the term, the deduction of (three) months' contribution prior to original date of superannuation shall be discontinued. In both the above mentioned cases the amount of Government contribution for the last 3 (three) months before the original date of superannuation shall be paid separately in addition to the salary by debiting the expenditure to the head of pay.

- (8) Expenditure of employee's contribution shall be debited to the head of Pay and Allowances.
- (9) Contribution of Employee/Government-Institution shall be deposited to the Public Accounts of the State Government as indicated under Rule 19.
- (10) The Directorate of Pension and Provident Fund shall make financial provision every year for the following matters in the budget under the relevant head of account.
 - (a) Employee/Government-institutional Contribution. (Rule 19).
 - (b) Matching Contribution to be paid by the State Government (Rule 20).
 - (c) Death-cum-Retirement Gratuity payable to employee /nominee/heir (Rule 21).
 - (d) Administrative expenses payable to Central Record Keeping Agency (NSDL) (Rule 22).
 - (e) Interest payable on employee/Government-institutional contributions (Rule 23).
 - (f) Family Pension under NPS (Rule 24).
 - (g) Disability Pension under NPS (Rule 25).
 - (h) Gratuity under NPS (Rule 26).
 - (i) Refundable amount of employee's contribution in case of family pension and disability pension under NPS (Rule 27).
- (11) The Drawing and Disbursing Officer in the Directorate of Pension and Provident Fund shall be authorized to make withdrawals in respect of the following.
 - (a) To withdraw from the concern District Treasury Office, the amount of employee/Government-institutional contribution deposited at the Treasury/Pay and Accounts Offices under Major Head 8342.

Provided that out of these withdrawals, the amount of contribution of the employees whose Permanent Retirement Account Number (PRAN) has been obtained, and the data thereof are to be transferred through the system to the Central Record Keeping Agency under the Central Scheme along with Government-institutional contributions, for investment by fund managers appointed by the Central Government. Funds which cannot be transferred to the Central Record Keeping Agency shall be invested in 10-year Government securities through Gujarat State Financial Services or as may be decided by the Government from time to time. The account of the amount of interest received on the investment made in securities shall be maintained separately by the Gujarat State Financial Services (GSFS). Provided further that, the GSFS shall send details of these investment accounts every month to the Directorate of Pension and Provident Fund and reconciliation of these accounts shall be carried out from time to time. Further, when Permanent Retirement Account Number (PRAN) of the employee in whose case investments is made in Gujarat State Financial Services due to non-availability of the PRAN become available, a financial year wise statement of the employee's contribution, the Governmentinstitutional contribution and the amount of interest receivable by such employee shall be prepared and the fund shall be withdrawn from the GSFS and after ensuring that the fund has not been transferred to Central Record Keeping Agency previously, the fund/data shall be transferred through the system to the Central Record Keeping Agency under the Central Scheme. Withdrawal of the interest received on the investment made in Gujarat State Financial Services shall be made as per the instructions of the Government from time to time and deposited to the Government Account under the appropriate Head.

(b) To withdraw from Pay and Accounts Office, Gandhinagar the amount of Employer Matching Contribution payable by the State Government:

Provided that, the provisions of clause (a) above shall be taken into account for the transfer of this withdrawn amount.

(c) To withdraw from Pay and Accounts Office, Gandhinagar the amount of interest payable on employee/Government-institutional contribution:

Provided that, the provisions of clause (a) above shall be taken into account for the transfer of this withdrawn amount. Initially, the employee/Government-institutional contribution shall be deposited in the Government's Public Accounts under Major Head 8342 and as per rule 38, funds/data are to be

transferred through the system to the Central Record Keeping Agency under the Central Scheme. After this contribution is credited to the Public Account of Government, for the period the same shall be transferred to the Central Record Keeping Agency, interest at the rate of 8 percent per annum on the balance amount of the employee shall be payable up to 31st March, 2020 and from 01st April, 2020, interest shall be paid at para with the interest paid on the balance of the General Provident Fund. The method adopted for calculation of interest on the balance of General Provident Fund shall be followed for calculation of interest.

- (d) To withdraw from the Pay and Accounts Office, Gandhinagar the amount of administrative expenses payable to the Central Record Keeping Agency (NSDL).
- (e) To withdraw from concerned District Treasury Offices the refundable amount of employee's contribution in case of family pension and disability pension under NPS.
- (12) The State Government shall not bear the amount of Matching Contribution for the employee of the State Autonomous Organisation/Board/Corporation. In such case, the Drawing and Disbursing Officer of the concerned employee shall withdraw the amount of organization's contribution and deposit the same to the Pension Account (PRAN) of that employee.
- (13) The excess amount deposited in the NPS account of employee shall have to be recovered by the Director, Pension and Provident Fund Office.

33. Procedure to be followed at the level Drawing and Disbursing Officer:

- (1) A separate pay-bill register shall be prepared for the employees of this scheme and a separate pay-bill shall be prepared every month.
- (2) Under the Integrated Financial Management System (IFMS), all Drawing and Disbursing Officers shall be given a log-in ID. For the purpose of ensuring that deductions under this scheme are regularly credited to the Permanent Retirement Account of the employee under the Central Scheme, pay bill shall be prepared online as per Schedule form-5 of Deduction of Contributions by using the NPS link and print out shall be taken and the generated reference number shall be noted on schedule and presented along with the bills on due date in the Treasury/Pay and Accounts Office.
- (3) The bill shall be presented to the Treasury Office only after reconciliation of the amount of deduction received as per NPS schedule and the amounts of deduction shown in the inner and outer columns of the bill with prescribed codes.

34. Procedure to be carried out at the level of Drawing and Disbursing Officer of Panchayat and Grant-in-Aid Institutions;

- (1) Accounts Officer (Zilla Panchayat) at the Panchayat level shall prepare the schedule of deduction of contribution for the employees under this scheme online as per Form-5 through the system and record the reference number and after carrying out reconciliation, prepare the challan for the schedule.
- (2) The contribution amount shall be deposited with the Government through deposit transfer by enclosing hard copy of the schedule with the challan and by presenting the challan at the counter of the Treasury Office/Banks with a cheque of "(NOT PAYABLE IN CASH)".

35. Procedure to be carried out by the Drawing and Disbursing Officer of Grant-in-Aid Institutions other than Panchayats whose pay bills are paid directly by the Treasury Office;

- (1) The District Education Officer or such other officers who pay the salaries of Grant-in-Aid Institutions directly from the Treasury Offices shall regularly prepare the Schedule of Contribution Deductions in Form-5 head-wise on-line through system and record the reference number and present the bills for salary to the Treasury Office along with the grant-in-aid bills.
- (2) Every organization shall submit the bills to the Treasury Office only after carrying out reconciliation of the deductions made as per the schedule of employees of this scheme and the deductions shown in the bill.

36. Procedure to be carried out by the Drawing and Disbursing Officer of Grant-in-Aid Institutions not making withdrawals from the Treasury Office:

- (1) In the case of employees of such organizations, the schedule of contribution deduction shall be prepared online through the system as per Form-5 through the office of the officers under whose log-in the pay fixation is done. A printout shall be taken and after recording the reference number, reconciliation of the deduction shall be carried out.
- (2) After preparing schedule, the challan shall be prepared and the amount of contribution for the schedule shall be deposited in the designated bank through challan.
- (3) In case of the employee who is on deputation or serving in a local body/grant-in-aid organization, appropriate schedule available on NPS link (Form-5 for schedule of employee contribution and Form-6 for schedule of institutional contribution) shall be selected and details shall be filled up to generate the schedule separate challans shall be prepared for employee's contribution and institutional contribution and the monthly contribution and matching contribution shall be deposited in the prescribed bank along with the schedule.

37. Procedure to be followed by Pay and Accounts Office/Treasury Office:

- (1) Care shall be taken to ensure that the schedule of NPS generated by the system have been enclosed with the pay bills presented of the employees of this scheme.
- (2) At the time of passing the pay bills during the audit, the concerned auditor shall record the reference number of the NPS schedule in the IFMS module.
- (3) The concerned officer shall approve the bill only after ensuring that the reference number of the NPS schedule is recorded.
- (4) After issuing the cheques for pay bills, date-wise advice and delivery report of the cheques shall be generated regularly according to the dates of the payment of salary.
- (5) Schedule of deduction and payment details of this scheme shall be available at the Directorate of Pension and Provident Fund.
- (6) On receipt of challan and schedule enclosed with cheque not payable in cash, the Panchayat shall credit the amount of deduction to the account through transfer entry and the reference number of the schedule of deduction shall be recorded in the column available at the time of posting the challan.
- (7) Similarly, it shall be ascertained that the challans and scheduled directly credited in the bank are generated from the system. Data of challans shall be taken into account only after the reference numbers of the schedule of deductions are recorded in the prescribed columns.
- (8) Care shall be taken to ensure that the reference of the pay bill or the challans received in posting or the schedule reference number in book branch while posting challan do not go unrecorded.

38. Functions of Directorate of Pension and Provident Fund:

- (1) Details of all the deductions made under this scheme shall be available at the Directorate of Pension and Provident Fund through NPS log-in once pay bills at Pay and Accounts Office/Treasury Office are generated (on delivery of cheques of pay bills in case of Grant-in-Aid Institutions) according to the dates of pay. For uploading such deduction data under the Central Scheme and depositing the funds in the designated Trustee Bank, the data file has to be uploaded within the time frame fixed by the Government from time to time.
- (2) Once the report is generated, bill for the amount of contribution of the Government return the amount of deduction received shall be promptly made and transferred to the head mentioned in sub-rule (2) of rule 19(2). Thus, the employee's contribution and Government-institutional contribution both shall be deposited as per rule 19. A copy of the file generated on depositing the amounts of contributions shall be uploaded on the NPSCAN site of NSDL through the prescribed log in. The amount of Employee/Government-institutional contribution shall be deposited through the challan generated after uploading the file, immediately by obtaining a single check in the name of the Trustee Bank.
- (3) Details of contributions of employees falling under Level-I and contributions of Government/Institutions shall be maintained in individual ledger in Form-7 and shall be entered in a broad sheet (broadsheet).

- (4) Accounts shall be prepared in respect of deductions received from employees whose Permanent Retirement Account Number (PRAN) are yet to be generated. Once their numbers are available, the employee/Government-Institutional contribution with interest shall be deposited in the Trustee Bank under the Central Scheme.
- (5) Financial year-wise statement shall be prepared in respect of all the deposited amount including interest of employee/Government-institutional contribution for the period prior to the commencement of transfer of contribution under the Central Scheme and deposited in the Trustee Bank under the Central Scheme through generation of file.

39. Other general instructions:

- (1) It shall be the responsibility of the responsible officers of the concerned office/institution to see that these instructions are strictly followed.
- (2) Offices where GSWAN is not available shall carry out the tasks through the alternative arrangement or with help of "node" made available at the Treasury Office for pay fixation.
- (3) Where deduction contribution has been made from the differential bills in the wake of increase in dearness allowance, increment or pay revision, option of arrears shall be selected instead of the regular pay bill option in the IFMS system and after making entry, the prescribed method of deduction shall be followed.

Chapter - 8

Statement of Annual Accounts

40. Statement of Annual Accounts:

- (1) The Directorate of Pension and Provident Fund shall prepare a Statement of Annual Accounts under the Integrated Financial Management System (IFMS) for all the employees at the end of every financial year showing opening and closing details of monthly deductions and interest, if any, on matching contributions.
- (2) A print out of the Statement of Annual Accounts made available under the Integrated Financial Management System (IFMS) shall be given to the employee by the Drawing and Disbursing Officer, following procedure as prescribed below;
 - (a) The concerned Drawing and Disbursing Officer shall login to IFMS link.
 - (b) After logging in, click on Report>DPFF>NPS>NPS>Yearly Slip.
 - (c) Fill up the required details in the opened window and click on Yearly Statement Report.
 - (d) Employee wise accounting sheet shall be generated take a printout and given to the employee.
 - (e) Directorate of Pension and Provident Fund shall inform the concerned Drawing and Disbursing Officer through IFMS Login Screen to generate ledger.
- (3) The Annual Account Statement shall be sent to the Drawing and Disbursing Officer who has communicated the last deduction of the concerned year. The Drawing and Disbursing Officer shall be responsible for issuing the Statement of Annual Accounts to the concerned employee. In case of a transferred employee, the Statement of Annual Accounts shall be sent to the concerned office.
- (4) After completion of each financial year, the Drawing and Disbursing Officers shall carry out reconciliation of balances with the Directorate of Pensions and Provident Funds shall receive receipts.

Chapter - 9

Regulation of the Amount of Death-cum-Retirement Gratuity

41. Application: Benefit under this scheme shall be admissible to (1) Employees covered under the New Contributory Pension Scheme of the State Government, (2) Employees superannuated/ died during service who have not been given the option of getting disability pension/ family pension (3) Employees who have given the option of getting disability pension/ family pension and get superannuated and (4) who has been allotted a Permanent Pension Account Number (PPAN) by the Directorate of Pension and Provident Fund.

Explanation: 1 In case the option of receiving Disability Pension / Family Pension is given and the occasion for payment of Disability Pension / Family Pension arises, gratuity shall be paid as per the provisions made in Chapter-13 of Disability Pension / Family Pension.

42. Service eligible for Death-cum-Retirement gratuity:

- (1) Under this scheme, service for the purpose of Death-cum-Retirement Gratuity shall mean and include the following;
 - (a) The continuous or intermittent service including the service on ad hoc or regular establishment consisting the service rendered on probation excluding the service mentioned under (1) to (8) below:
 - (1) service in an establishment where the New Contributory Pension Scheme of the State Government is not applicable.
 - (2) service the expenses of which is paid out of contingency expenses.
 - (3) service rendered on a daily basis/wages/rojamadar.
 - (4) the actual time of interruption between two periods of service.
 - (5) service before resignation, compulsory retirement as part of punishment, suspension or dismissal.
 - (6) service as apprentice.
 - (7) contractual Service.
 - (8) service for which deduction of contribution is not eligible.
 - (b) Entire service rendered on an ad hoc establishment but five or more years.
 - (c) Foreign Service.
 - (d) Vacation taken by Government employees on job with vacation.
- (2) Computation of period of suspension: If a Government Employee is placed under suspension during the pending inquiry of his conduct and if he is acquitted at the end of the inquiry or if his period of suspension is regulated, such period shall be treated as service for this purpose. In other cases, the period of suspension shall not be treated as service for this purpose unless the Competent Authority expressly orders the extent to which it shall be calculated under the rules governing such cases.
- (3) The eligibility period for Death-cum-Retirement service in case of more than six months but less than one year shall be treated as one full year.
- (4) An employee who has resigned/is to be resigned from service as well as the employee who was/is to be compulsorily retired, suspended or dismissed from service as a part of punishment shall not be entitled to Death-cum-Retirement gratuity.
- (5) The final gratuity amount shall be mentioned in whole rupees and if the gratuity amount is in fractions of rupees, it shall be rounded off to the next whole rupees.
- **43.** Pay for calculation of Death-cum-Retirement Gratuity: Pay for calculation of Death-cum-Retirement Gratuity means the last pay plus dearness allowance actually drawn on the date of retirement/death, excluding any other form of pay or allowance.

44. Power to sanction Death-cum-Retirement gratuity:

Sr. No	Authority empowered	Scope	Remark
1	Administrative Departments of the Sachivalaya	Full Authority	In respect of Heads of Department
2	Relevant Heads of Department	Full Authority	In respect of all Class-I and II officers other than Heads of Department
3	Appointing Officer	Full Authority	In respect of all Class- III and IV Government employees

45. Amount of Death-cum-Retirement Gratuity:

- (1) Death-cum-Retirement Gratuity shall be admissible to a maximum limit of two months' pay in cases of death occurred between 01st April, 2005 and 31st December, 2005.
- (2) (A) In cases of retirement between 01st January, 2006 and 31st December, 2015, the Death-cum-Retirement Gratuity shall be paid to the employee at the rate of half the monthly pay of total numbers of service completed. Gratuity shall be paid within the limit of 16.5 pay considering maximum 33 years of regular service.
 - (B) In case of death occurring during ongoing service between 01st January, 2006 and 31st December, 2015, gratuity shall be admissible as follows.

Sr. No	Duration of Service	Rate of Gratuity
1	Less than one year	Two Months pay
2	One or more years but less than five years	Six Months pay
3	Five or more years but less than twenty years	Twelve Months pay

The maximum limit of Death-cum-Retirement Gratuity in cases during the above mentioned period shall be Rs.10,00,000/ (Rupees ten lakhs).

- (3) (A) Employee who retired/will be retired on or after 01st January, 2016 shall be paid Death-cum-Retirement Gratuity at the rate of half the monthly pay of the completed years of regular service. Gratuity shall be paid within the maximum limit of 16.5 pay considering maximum 33 years of regular employment.
 - (B) In case of death occurring in ongoing service on or after 01st January, 2016, gratuity shall be admissible as follows.

Sr. No	Duration of Service	Rate of Gratuity
1	Less than one year	Two Months pay
2	One or more years but less than five years	Six Months pay
3	Five or more years but less than eleven years	Twelve Months pay
4	Eleven or more years but less than twenty years	Twenty Months pay
5	Twenty years or more than twenty years	One month's pay for each completed year of regular service limited to thirty three pay

The maximum limit of Death-cum-Retirement Gratuity in cases during the above mentioned period shall be Rs.20,00,000/ (Rupees twenty lakhs).

- **46. Payment of Death-cum-Retirement gratuity:** (1) In case death occurring during continuation of service or prior to payment of Death-cum-Retirement gratuity after the retirement of the employee, payment of Death-cum-Retirement Gratuity shall be made as per the provisions outlined in Chapter-IV.
 - (2) Pending Administrative/Judicial Proceedings at the time of retirement: In case administrative/judicial proceedings have been initiated against the employee during the course of his employment and are pending on the date of his retirement, death cum retirement gratuity shall be payable on acquittal in the final decision.
- 47. Regarding approval of Death-cum-Retirement Gratuity and submission of proposal for authorization thereof to the Directorate of Pensions and Provident Funds:

(1) Schedule:

- (A) The authority empowered to sanctioning Death-cum-Retirement Gratuity shall prepare the case papers as per Form-8 (Parts 1 to 4) with necessary approval and submit the same along with the original Service Book to the Directorate of Pension and Provident Fund within one month from the date of retirement or death.
- (B) The Directorate of Pension and Provident Fund shall dispose of the sanctioned proposal within latest by three months.

(2) Verification of Pay Fixation: At the time of preparing Death-cum-Retirement Gratuity papers, verification of last revised pay and entry thereof in the Service Book shall be sufficient

(3) Verification of Service:

- (a) After verifying the service book of the employee, the competent authority sanctioning the Death-cum-Retirement Gratuity shall ascertain that all the certificates regarding the verification of the entire service of the employee are recorded therein. In addition, he shall also ascertain that all the entries regarding the service of the last two years are correct and duly certified.
- (b) Detailed Entry regarding the service which is not to be taken into account for calculation of Death-cum-Retirement Gratuity during the entire duration of service of the employee shall be clearly made in the Service Book.
- (4) Unavailability of Service Record: In case of unavailability of the original Service Book of the employee, the competent authority shall prepare the duplicate Service Book and submit the case papers with the approval of the concerned Administrative Department.
- (5) The period from the date of retirement to the end of the term (semester) shall not be taken into account for the purpose of gratuity. In such cases, the gratuity shall to be paid after the end of the term (semester).
- **48. Authorization of Death-cum-Retirement Gratuity:** The Directorate of Pensions and Provident Fund shall have the powers to authorize the Death-cum-Retirement Gratuity approved by the competent authority.
- **49. Payment on authorization of Death-cum-Retirement Gratuity:** The concerned District Treasury Office/Pension Payment Office shall process the payment upon the authorization of the Directorate of Pension and Provident Fund.
- **50. Head of Expenditure for Death-cum-Retirement Gratuity:** Expenditures pertaining to Death-cum-Retirement Gratuity debited to shall be debited to the following head.

Major Head: 2071 Pension and other Retirement Benefits

Sub Head: 01 Civil

Minor Head: 117 Government Contribution to Defined Contribution Pension Scheme

Sub-head: 03 Death-cum-Retirement Gratuity for employees covered under New Contributory Pension Scheme

- 51. Increase in Dearness Allowance: In cases where the increase in dearness allowance has not been factored in before the issuance of orders, the differential amount of the revised Death-cum-Retirement Gratuity shall be paid by the concerned District Treasury Officer/Pension Payment Office, considering the newly revised rate of dearness allowance.
- 52. Forms for approval/authorization of Death-cum-Retirement Gratuity;
 - (1) Form 8 for the office forwarding to the Directorate of Pension and Provident Fund
 - (2) Forms for preparing Death-cum-Retirement Gratuity case
 - (a) Part-I
 - (b) Part-II
 - (c) Part-III
 - (d) Part-IV
 - (3) Death-cum-Retirement Gratuity payment order
 - (4) Revised Death-cum-Retirement Gratuity payment order
 - (5) Letter informing authorization of Death-cum-Retirement gratuity

Note: The matter of granting the benefit of Death-cum-Retirement Gratuity to the employees under the New Contributory Pension has been decided vide Government Resolution, Finance Department No. NPN-2003-GOI-10-P dated 24/10/2017. Accordingly, no interest shall be payable on gratuity in any case for the period prior to the date of issue of the resolution.

Chapter - 10

Leave Encashment

- **53. Application of Leave Rules:** Leave Encashment shall be admissible at the time of retirement/death as per the Gujarat Civil Service (Leave) Rules, 2002.
- 54. Joining of Service: Employees appointed in the State Government on or after 1st April, 2005 who joins another State/Central Government service or employees appointed under the NPS scheme of the Central Government who join the State Government service, shall be entitled to join both the above mentioned services for the purpose of Leave Encashment at the time of retirement/death. In such cases, the provisions and conditions laid down by the Finance Department from time to time for joining service shall be applicable unchanged.

Chapter - 11

Partial Withdrawal

- **55. General:** Those who have been allotted a Permanent Pension Account Number (PPAN) by the Directorate of Pensions and Provident Fund may make partial withdrawal from their account before they superannuate or resign.
- 56. Partial Withdrawal: Purposes for Partial withdrawal:-
 - (1) For higher education of children (including legally adopted children)
 - (2) For marriage of children (including legally adopted children)
 - (3) For construction/purchase of residential house or flat in one's own name or jointly in the name of the spouse: Provided that the subscriber shall not own any house or flat, other than the one received through inheritance, in his own name or jointly in the name of the spouse in India.
 - (4) For the treatment of specified diseases mentioned below (for self, spouse, children, including legally adopted, and the subscriber's parents)
 - (a) Cancer
 - (b) Kidney failure (end stage renal failure)
 - (c) Primary pulmonary arterial hypertension
 - (d) Multiple sclerosis
 - (e) Major organ transplant
 - (f) Coronary artery bypass graft
 - (g) Aorta graft surgery
 - (h) Heart valve surgery
 - (i) Stroke
 - (j) Myocardial infection
 - (k) Coma
 - (l) Total blindness
 - (m) Paralysis
 - (n) Accident of serious/fatal nature
 - (o) any other critical illness of a life threatening nature as stipulated in the circulars, guidelines or notifications issued by the Authority from time to time.

57. Limits of Partial Withdrawal:

- (1) To avail partial withdrawal benefits, the employee shall have been a subscriber of this scheme for at least three years or more.
- (2) shall be allowed for not more than three times during the entire service.

- (3) Shall become for another partial withdrawal after a period of five years, once such partial withdrawal is made. The mandatory requirement of five years having elapsed between two withdrawals shall not apply in the case of treatment for specify illness (Illness prescribed by Authority) or in case of withdrawal arising out of exit form NPS, due to the death of the subscriber.
- (4) Shall not make partial withdrawal for amount exceeding 25% of employee's contribution.
- 58. Application for Partial Withdrawal: The employee shall apply online for partial withdrawal using the login ID and password allotted to him on the cra-nsdl.com website. An acknowledgment Number shall be generated after submission of application. After submitting the online application, the concerned employee shall apply to the competent authority for partial withdrawal within 3 days in the proforma prescribed by the authority from time to time (Currently Form: 601 PW) along with the applicable documents specified below:

Sr. No	Purpose for Partial Withdrawal	Documents to be submitted with the application
1	For higher education of children (including legally adopted children)	Submission of an admission letter and certificate from the institution with estimated fees payable for higher studies
2	For marriage of children (including legally adopted children)	Self-Declaration
3	For construction/purchase of residential house or flat in one's own name or jointly in the name of the spouse (The subscriber shall not own any house or flat, other than the one received through inheritance, in his own name or jointly in the name of the spouse in India.)	Copy of title document, official plan and self-declaration OR Copy of loan offer letter from housing finance company or bank and self-declaration
4	For the treatment of special diseases mentioned below (for self, spouse, children, including legally adopted, and the subscriber's parents)	A certificate (with estimated cost) from a doctor specializing in that disease from whom treatment is received (for self, spouse, children, including legally adopted, and parents of the subscriber)

Note: For bank details, the concerned employee shall enclose a cancelled cheque or copy of bank passbook or bank certificate along with the application.

59. Partial-Withdrawal Order: Pursuant to the application for partial withdrawal, the competent authority shall send to the Directorate of Pension and Provident Fund an order in Form-9 within 5 days sanctioning the partial withdrawal. Entry regarding partial withdrawal shall be made in Service Book. The officer empowered to sanction partial withdrawals from the General Provident Fund shall be the competent authority to sanction partial withdrawals.

Chapter - 12

Repayment of Funds Deposited under NPS Scheme

60. Conditions for Final Withdrawal:

(1) Retirement: When the employee superannuates on reaching the retirement age or when the employee is given an extension of service after reaching the age of retirement, benefits as per Retiring on Superannuation shall be available under the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under the National Pension System) Regulations, 2015 on completion of such extension.

(2) Retirement after 20 (twenty) years:

(i) On completion of twenty years of regular service, an employee may retire from service, subject to the conditions of appointment, by giving notice of not less than three months in writing to the Appointing Authority before his retirement.

Explanations: For the purpose of this rule:

- (a) 'Regular service' means service commencing from the date of joining service to a State Government post by way of appointment in the regular pay scale. For the purpose of gratuity payable under the New contributory pension scheme, order of the Contempt authority shall be obtained as per prevailing resolution of the State Government. The below mentioned services shall be counted along with existing service of the State Government for this purpose.
 - (1) service on direct recruitment.
 - (2) service on absorption.
 - (3) service on re-appointment basis.
 - (4) regular services under the State Government or other State Government.
 - (5) service under the Central Government.
 - (6) service under the autonomous or statutory bodies.
- (b) service countable for gratuity under rule 42 of these rules.
- (c) regular service shall not include ad hoc service.
- (ii) Acceptance of the notice by the Appointing Authority shall be required However, if the Appointing Authority grants permission to retire before the expiry of the prescribed period of notice, his retirement shall take effect from the date of expiry of that period.
- (iii) The employee referred to in rule clause (i) of sub-rule (2) of this rule may give a written application to the Appointing Authority for acceptance of notice of less than three months for retirement.
- (iv) On receipt of application as per rule 60 (2) (3), the Appointing Authority may accept less than three months' notice for administrative purposes.
- (v) A Government Employee who has opted for retirement under these rules and has given the notice required under these rules to the Appointing Authority shall not be permitted to withdraw the notice during the notice period without the consent of the Appointing Authority.

Provided that such withdrawal of the application shall be given before the expected date of retirement and before acceptance.

- (vi) These rules shall not apply to an autonomous body or a public sector undertaking seeking to be incorporated.
- (vii) An employee who voluntarily retires under these rules shall be treated as one retiring on superannuation under the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under National Pension System) Regulations, 2015 and shall be entitled to the corresponding benefits.
- (viii) After voluntary retirement, if the employee wants to continue the Permanent Retirement Account Number (PRAN) or suspend the payment under the NPS scheme, the employee can give the option under the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under the National Pension System) Regulations, 2015.

(3) Resignation:

(1) If an employee resigns from the Government service (unless the Appointing Authority permits withdrawal of resignation in public interest), he shall be paid lump sum and annuity from his Accumulated Pension Corpus under the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under National Pension System) Regulations, 2015, as if he is exiting from NPS before superannuation:

Provided that payment of lump sum and Annuity due to the employee shall not be made before the expiry of 90 (ninety) days from the date on which the resignation becomes effective and the employee is relieved of his duty:

Provided further that if the employee dies within 90 (ninety) days from the effective date of resignation, the eligible person shall be paid immediately under the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under the National Pension System) Regulations, 2015 as if he is exiting from NPS before superannuation:

Provided also that, a person may continue as a non-government member by contributing under the same Permanent Retirement Account Number (PRAN) with an option to continue in the NPS scheme specified by the Authority.

- (2) In circumstances where the employee resigns after obtaining due approval for temporary or permanent appointment in the same office or other department of the State/Central Government where the NPS Scheme is in force, the employee can continue as a member by contributing to the NPS Scheme under the same Permanent Retirement Account Number (PRAN). But in cases where the employee resigns from the previous State Government service and gets new appointment in the State/Central Government office where the NPS scheme is not in force, the employee shall receive benefits admissible on retirement on superannuation under the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under National Pension System) Regulations, 2015. Further, if the employee resigns from the previous State Government service and gets new appointment in the State/Central Government office and in case the NPS scheme is not in force there, he may continue in the NPS scheme specified by the Authority by giving an option to that effect and by contributing under the same Permanent Retirement Account Number (PRAN) as a non-Government member.
- (3) The Appointing Authority may allow the employee to withdraw the resignation subject to the rules/resolutions/conditions of appointment of the State Government from time to time.

(4) Incorporation in Autonomous Body or Public Sector Undertakings;

- (1) The Government employees serving on deputation or on a post of an autonomous organization or public sector undertaking and the government has decided to absorb that post in the public interest shall be treated as retiring on deputation and accordingly benefits under Pension Fund Regulatory and Development Authority (Exits and Withdrawal under the National Pension System) Regulations, 2015 shall be admissible to him. The autonomous organization or public sector undertaking where NPS scheme is in force, the employee may continue as a member of the NPS scheme by contributing under the same Permanent Retirement Account Number (PRAN) and no benefits under the NPS scheme shall be available on the date of absorption. But on completion of service in such autonomous body or public sector undertaking, benefits shall be admissible under the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under the National Pension System) Regulations, 2015. Further, if the employee is absorbed in an autonomous organization or public sector undertaking where NPS scheme is not in force, the employee may continue as a non-government member by contributing under the same Permanent Retirement Account Number (PRAN) by giving an option to continue in the NPS scheme specified by the authority
- (5) **Death:** In event of death of an employee while still in service, the benefits shall be admissible under the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under the National Pension System) Regulations, 2015 if the option to remain in the NPS scheme has been given. In case the employee has not given any option and dies during the continuation of service, the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under the National Pension System) Regulations, 2015 shall be applicable and the benefits shall be admissible accordingly.
- (6) Compulsory retirement or removal from service as part of punishment: In the event of an employee being compulsorily retired, or dismissed or removed from service as part of punishment, he shall receive lump sum and annuity from the Accumulated Pension Fund and benefits under the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under the National Pension System) Regulations, 2015 as if he is exiting from NPS before Superannuation. Further, such a person may continue as a non-government member by contributing under the same Permanent Retirement Account Number (PRAN) with an option to continue in the NPS scheme specified by the Authority.
- (7) If the Appointing authority is of the opinion that it is in public interest to do so, have the absolute right to retire any Government servant by giving him three months' pay and allowances who fulfill following conditions;
 - (A) After he has attained the age of fifty years, if he entered into Government service before attaining the age of thirty-five years,

- (B) If any other case after he has attained the age of fifty-five years.
- (C) Any employee, holding a post in the regular pay scale in any other Government service, after he has attained the age of fifty-five years.

(8) Pending Departmental/Judicial Proceedings at the Time of Retirement:

- (a) The Department or judicial proceedings, which were instituted while the subscriber was in service but not concluded before retirement or the judicial proceedings instituted after retirement of the employee shall not affect the benefits payable to the employee out of his accumulated pension corpus and the lump sum and the annuity out of his accumulated pension corpus shall be paid to him but the Governor of the state, as the case may be, if so provided in the service rules, governing the employment of the employee, reserves the right of withholding the part of pension wealth, accumulated through co-contributions made by the state government, as employer to the Tier-1 account of the National Pension System Account of the subscriber and the investment income accruing thereon in accordance with Pension Fund Regulatory and Development Authority (Exits and withdrawal under National Pension System) Regulations, 2015 by the Authority as admissible in the case of exit of a employee from the National Pension System on superannuation.
- (b) If, in any departmental or judicial proceedings instituted while the Government servant was in service, the retired Government servant is found guilty of grave misconduct or negligence, his gratuity may be withheld either in full or in part, and recovery may be ordered from gratuity of the whole or part of any pecuniary loss caused to the Government as per the prevailing rules by the state Government. After the retirement of the Government servant, the departmental proceedings shall be continued and concluded by the authority by which they were commenced in the same manner as if the Government servant has continued in service. No gratuity shall be payable to the Government servants until the conclusion of the departmental or judicial proceedings and issue of final orders thereon.

(c) For the purpose of this rule:

- (i) Departmental proceedings shall be deemed to be instituted on the date on which the statement of charges is issued to the Government employee/National Pension System account holder, or if the Government employee/National Pension System account holder has been placed under suspension form an earlier date, on such date, and
- (ii) Judicial proceedings shall be deemed to be instituted-
 - (a) In case of criminal proceedings, on the date on which the complaint or report is made by a police officer of which the Magistrate takes cognizance, and
 - (b) In case of civil proceedings, on the date of presenting the plaint in the court.

(9) Procedure to be followed in case of employee missing before retirement:

- (a) Under the new enhanced pension scheme, the Permanent Retirement Account Number (PRAN) allotted by NSDL should be temporarily deactivated through the nodal office and the deduction of employee contribution has to be stopped as the office is informed of the missing of the employee under the new enhanced pension scheme.
- (b) Salary allowance arrears payable to the employee and leave cash conversion amount as per Finance Department Resolution No.: NVT/1186/GOI/96(P)/P1 dt.25th September, 1987, Resolution No.: NVT/1393/338/P1 dt.05th September, 1994 and Resolution number: NVT/2002/UO/849/P dt.27th September, 2002 and from time to time the payment has to be made following the procedure as per the provisions.
- (c) The death-cum-retirement gratuity shall be payable as per Chapter-9 of these rules, subject to the provisions of the said sub-rule (b).
- (d) Regarding the payment of funds deposited under the NPS scheme of the employee, the payment shall be made following the provisions made under the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under National Pension System) Regulations, 2015.
- (e) On reappearance of the missing employee, the Permanent Retirement Account Number (PRAN) shall be reactivated through the nodal office, and the recoverable amount shall be recovered following the provisions of sub-rules (b) and (c).

- (f) When the missing employee reappears, the amount paid has to be recovered as per sub-rule(d), following the provisions made under the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under National Pension System) Regulations, 2015 through the nodal office.
- (g) After making the above charges, the contribution has to be deducted.
- **61. Preparation of List of Superannuating Employees:** The head of each office shall prepare a list as on 1st August every year of employees who are superannuating in the next twenty-four months. Detailed instructions regarding timely disposal of withdrawal cases under NPS shall be issued by the Directorate of Pension and Provident Fund in consultation with the Finance Department.
- **62. Procedure to be Followed Regarding Final Withdrawal:** (1) The employee/nominee/legal heir shall fill up full particulars as prescribed in the form prescribed by the Authority from time to time and send it along with applicable documents to Directorate of Pensions and Provident Fund for final withdrawal under NPS through the sanctioning authority as prescribed at no. 5 in Appendix-1.
 - (2) In the case of an employee retiring on superannuation the competent authority as mention in Annexure-1 shall forward the complete paper to the Directorate of Pension and Provident Fund not later than four months before the date of retirement of the employee. The HOD/ Pension Sanction Authority shall retain a copy of the each of the forms and documents referred to in sub rule-(1) for his record.
 - (3) After processing the withdrawal request of CRA in accordance with PFRDA (Exit and withdrawals under NPS) Regulations, 2015, the Directorate of Pension and Provident Fund shall forward the documents referred to in sub rule-(1) and sub rule-(2) to the CRA not later than one month before the date of retirement of the employee.

Chapter - 13

Invalid Pension/Family Pension

63. General:

- (1) An employee appointed on regular basis under the New Contributory Pension Scheme on or after 1st April, 2005 shall give any one of the two options in Form-10 enclosed herewith.
- (2) The employee may change this option any number of times before retirement.
- (3) In case the employee has not given any option and becomes disabled or dies during continuation of service, the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under National Pension System) Regulations, 2015 shall be applicable and benefits shall be admissible accordingly.
- (4) The employee shall have the opportunity to give a fresh option after the disability has been declared.
- (5) In the event of the employee not giving a fresh option or not in a position to give a fresh option in the wake of the declaration of disability, the option given earlier by the employee shall be considered valid.
- (6) In case of declaration of disability, no prior option was given and the employee no longer in a position to give the option, the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under the National Pension System) Regulations, 2015 shall be applicable and the benefits shall be admissible accordingly.
- (7) Cases where the option of disability pension/family pension is given, but there is no member is eligible for family pension at the time of death of the employee during service, shall be disposed of as per the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under the National Pension System) Regulations, 2015 and Benefits shall be admissible accordingly.
- (8) If an employee has given the option to continue in the NPS scheme and retires due to disability, benefits shall be admissible as per the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under the National Pension System) Regulations, 2015 as if retiring on superannuation. However, if the employee wants to continue the Permanent Retirement Account Number (PRAN) after retirement due to disability or seeks deferred payment of benefits under the NPS scheme, they may give option to that effect under the Pension Fund Regulatory and Development Authority (Exits and Withdrawal under the National Pension System) Regulations, 2015.

- (9) Entry regarding the option given from time to time shall be made in the Service Book.
- (10) In cases of benefits of disability pension and death during continuation of service respectively under rules 52 to 64 and 142 to 146 of the Gujarat Civil Service (Pension) Rules, 2002 with effect from 1st April, 2005, the same shall be granted in consonance with the provisions of rules 149 to 157 of the Gujarat Civil Service (Pension) Rules, 2002 subject to following conditions of Family Pension under Rule 87 to 94 of Family Pension Scheme 1972 under Gujarat Civil Service (Pension) Rules, 2002.
 - (a) An employee appointed on regular basis under this scheme between 01st April, 2005 and 24th September, 2022 shall have given an option in Annexure-10 to the head of the office by 23rd December, 2022 opting for the benefits of Disability Pension/family Pension under Gujarat Civil Service (Pension) Rules, 2002.
 - (b) An employee who is appointed on regular basis shall have given the option as per sub-rule (a) on or after 24th December, 2022.
 - (c) Family details shall be furnished in Form-13 (Proforma-11) prescribed under Rule 89 of the Gujarat Civil Service (Pension) Rules, 2002.
 - (d) Particulars of the family given from time to time shall be entered in the Service Book.
 - (f) A Permanent Pension Account Number (PPAN) shall have been either allotted by the Directorate of Pension and Provident Fund Office or eligible for getting a PPAN from Directorate of Pension and Provident Fund Office.

Explanation: (1) Family pension in case of death of employee during continuation of service and while still in the service, disability pension in case of disability and family pension after death of disabled pensioner shall be admissible in case the event has taken place between 01st April, 2005 and 23rd September, 2022.

Explanation: (2) No option is required to be given in the cases mentioned in explanation (1).

64. Procedure:

(1) In the event of death during continuation of service between 24th September, 2022 and 23rd December, 2022:

- (a) The legal heir has to be informed under rule 149 (3) (a) of the Gujarat Civil Service (Pension) Rules, 2002.
- (b) The legal heir who is eligible to receive family pension of the late employee shall apply for the benefits of family pension with necessary details in Part-III of Form-12. As per rule 9 (60) of Gujarat Civil Service (Pension) Rules, 2002, the competent authority shall sanction family pension/gratuity in Part-IV of Form-12 and send the proposal to the Directorate of Pension and Provident Fund.
- (c) In case of death of employees of Grant in aid Non-Government Institutions while still in service, Part-V of Form-12 shall also be enclosed.
- (d) From among the balance amount under the New Contributory Pension Scheme, the portion deposited by the Government and the return received thereon shall be credited back to the Government by the Directorate of Pension and Provident Fund.
- (e) Gratuity shall be authorized by the Directorate of Pensions and Provident Funds in consonance with the Family Pension Scheme and rule 81(1) (b) of the Family Pension and Gujarat Civil Service (Pension) Rules, 2002 and as per the provisions of rules 80 to 85 as amended from time to time. The family pension case shall be disposed of at the earliest, within one month of its submission.

(2) In case of death during service on or after 24th December, 2022:

- (a) The procedure laid down in sub-rule (1) (a) to (f) shall be followed if the option to draw family pension is given;
- (b) The case shall be dealt with under the New Contributory Pension Scheme where the option of receiving family pension is not given.

(3) Disability Pension:

(a) The officer empowered under rule 9(60) of the Gujarat Civil Service (Pension) Rules, 2002 shall prepare Part-1 and Part-2 of Form-12 and submit the same to the Directorate of Pension and Provident Fund.

- (b) Commutation of pension can be done only after medical examination and in accordance with the provisions of Rule 112 to 125 of the Gujarat Civil Service (Pension) Rules, 2002.
- (c) In case of disability pension of employees of grant-in-aid Non-Government Institutions, Part-5 of Form-12 shall also be enclosed.
- (d) From among the balance amount under the New Contributory Pension Scheme, the portion deposited by the Government and the return received thereon shall be credited back to the Government by the Directorate of Pension and Provident Fund.
- (e) Gratuity shall be authorized by the Directorate of Pensions and Provident Funds in consonance with the Family Pension Scheme and rule 81(1) (b) of the Family Pension and Gujarat Civil Service (Pension) Rules, 2002 and as per the provisions of rules 80 to 85. The Disability pension case shall be disposed of at the earliest, within one month of its submission.

(4) In case of death during continuation of service before 24th September, 2022:

- (a) The legal heir has to be informed under rule 149 (3)(a) of the Gujarat Civil Service (Pension) Rules, 2002.
- (b) The legal heir who is eligible to receive family pension of the late employee shall apply for the benefits of family pension with necessary details in Part-III of Form-12. As per rule 9 (60) of Gujarat Civil Service (Pension) Rules, 2002, the competent authority shall sanction family pension/gratuity in Part-IV of Form-12 and send the proposal to the Directorate of Pension and Provident Fund.
- (c) In case of death of employees of Grant-in-aid Non-Government Institutions while still in service, Part-V of Form-12 shall also be enclosed.
- (d) From among the balance amount under the New Contributory Pension Scheme, the portion deposited by the Government and the return received thereon shall be credited back to the Government by the Directorate of Pension and Provident Fund.
 - (i) In case the amount deposited to the Accumulated Pension Corpus is paid to the nominee/legal heir of the deceased employee, the amount of the Government's share is to be credited to the Government. The Directorate of Pension and Provident Fund shall upload the Permanent Retirement Account Number (PRAN) wise list of such recoverable amount on the IFMS Home Page on the website of the Directorate of Pension and Provident Fund https://dppf.gujarat.gov.in
 - (ii) This list shall include details like employee's name, PRAN, PPAN, name of the department, name of the office, total amount deposited, amount paid and amount refundable to Government. For any clarification regarding this list, the Directorate of Pension and Provident Fund shall be contacted. This office shall update this list every 15 days with cases which have newly come to the notice while the cases already disposed shall no longer be shown.
 - (iii) Cases where full Amount of Corpus the deposit has been fully refunded to the legal heir:
 - (a) On receipt of an application for family pension benefits from the legal heir of a deceased employee, the Head of the Office shall verify the list on the Directorate of Pension and Provident Fund website http://dppf.gujarat.gov.in for the amount paid to the legal heir of the deceased employee and proceed to recover the amount refundable to the government through challan in Form-13.
 - (b) In cases where the Death-cum-Retirement Gratuity is not paid, the Government shall adjust the refundable amount to the Government from the gratuity.
 - (c) The amount recoverable by the Government shall be adjusted to the amount of arrears due to the heirs of the deceased employee.
 - (d) One or more options from (a) to (c) above can be used to recover the amount of the Government's share.
 - (e) If the amount refundable to the Government still remain outstanding even after the proceedings carried out as per all the above mentioned options, it shall be adjusted to the Temporary Increase (T.I.) admissible on the family pension.

(f) Gratuity shall be authorized by the Directorate of Pensions and Provident Funds in consonance with the Family Pension Scheme and rule 81(1) (b) of the Family Pension and Gujarat Civil Service (Pension) Rules, 2002 and as per the provisions of rules 80 to 85 as amended from time to time. But in cases where the gratuity has been paid before 24th September, 2022 as per Government Resolution, Finance Department no. NPN/2003/GOI/10/P dated 24th October, 2017 and Government Resolution, Finance Department no. NPN/102011D-245/P dated 31st August, 2018, it shall not be revisited. The family pension case shall be disposed at the earliest, within one month of its submission.

(5) In cases where 20% of the amount is paid to the legal heir and 80% of the amount is retained in the annuity:

- (a) Upon receipt of an application for family pension benefits from the legal heir of a deceased employee, the Head of the Office shall verify the list on the Directorate of Pension and Provident Fund website http://dppf.gujarat.gov.in for the amount paid to the legal heir of the deceased employee and proceed to recover the amount refundable to the government through challan in Form-13.
- (b) In cases where the Death-cum-Retirement Gratuity is not paid, the Government shall adjust the refundable amount to the Government from the gratuity.
- (c) The amount recoverable by the Government shall be adjusted to the amount of arrears due to the heirs of the deceased employee.
- (d) One or more options from (a) to (c) above can be used to recover the amount of the Government's share.
- (e) If the amount refundable to the Government still remain outstanding even after the proceedings carried out as per all the above mentioned options, it shall be adjusted to the Temporary Increase (T.I.) admissible on the family pension.
- (f) Gratuity shall be authorized by the Directorate of Pensions and Provident Funds in consonance with the Family Pension Scheme and rule 81(1) (b) of the Family Pension and Gujarat Civil Service (Pension) Rules, 2002 and as per the provisions of rules 80 to 85 as amended from time to time. But in cases where the gratuity has been paid before 24th September, 2022 as per Government Resolution, Finance Department no. NPN/2003/GOI/10/P dated 24th October, 2017 and Government Resolution, Finance Department no. NPN/102011D-245/P dated 31st August, 2018, it shall not be revisited. The family pension case shall be disposed at the earliest, within one month of its submission.

(6) In cases where employees who are eligible but died before account under the New Contributory Pension Scheme could be opened due to delay because of administrative reasons:

- (a) The legal heir has to be informed under rule 149 (3) (a) of the Gujarat Civil Service (Pension) Rules, 2002.
- (b) The legal heir who is eligible to receive family pension of the late employee shall apply for the benefits of family pension with necessary details in Part-III of Form-12. As per rule 9 (60) of Gujarat Civil Service (Pension) Rules, 2002, the competent authority shall sanction family pension/gratuity in Part-IV of Form-12 and send the proposal to the Directorate of Pension and Provident Fund.
- (c) In case of death of employees of Grant in aid Non-Government Institutions while still in service, Part-V of Form-12 shall also be enclosed.
- (d) Gratuity shall be authorized by the Directorate of Pensions and Provident Funds in consonance with the Family Pension Scheme and rule 81(1)(b) of the Family Pension and Gujarat Civil Service (Pension) Rules, 2002 and as per the provisions of rules 80 to 85. However, in cases where the gratuity has been paid before 24th September, 2022 as per Government Resolution, Finance Department no. NPN/2003/GOI/10/P dated 24th October, 2017 and Government Resolution, Finance Department no. NPN/102011D-245/P dated 31st August, 2018, it shall not be revisited. The family pension case shall be disposed of at the earliest, within one month of its submission.

- (7) In case of invalidity or death of the employee during service, payment of contribution and returns received thereon, to the employee/employee's heirs: Procedure laid down in Finance Department Government Resolution No. NPN/102021/6914/P (Pension cell) dt. 3rd November, 2023 is to be followed.
- (8) Procedure to be followed in case of missing employee before retirement:
 - (a) Under the new pension scheme, the Permanent Retirement Account Number (PRAN) allotted by NSDL should be temporarily deactivated through the nodal office and the deduction of employee contribution has to be stopped as the office is informed of the missing of the employee under the new pension scheme.
 - (b) Salary allowance arrears payable to employees and leave cash conversion amount Finance Department Resolution No: NVT/1186/GOI/96(P)/P1 dt.25th September, 1987, Resolution No.: NVT/1393/338/P1 dt.05th September, 1994 and Resolution number: NVT/2002/UO/849/P dt.27th September, 2002 and from time to time the payment has to be made following the procedure as per the provisions.
 - (c) Family pension and death and retirement gratuity shall be paid in accordance with the provisions of the said sub-rule (b).
 - (d) On reappearance of the missing employee, the Permanent Retirement Account Number (PRAN) shall be reactivated through the nodal office and the recoverable amount shall be recovered following the provisions of sub-rule (b) and (c).
 - (e) After making the above charges, the contribution has to be deducted.
 - (f) Regarding the payment of funds deposited under the NPS Scheme of an employee: In case the Government servant is declared dead at any time or after seven years, the contribution of the Government from the Accumulated Pension Fund under NPS and the compensation thereon shall be returned to the Government and the balance of the Accumulated Fund which includes the contribution of the employee and his The above compensation shall be payable to the nominee or legal heir.

65. Guidelines:

- (1) The cases submitted by the legal heirs of the employees for obtaining the pension benefits shall be verified by the Head of the Office/Pension Sanctioning Competent Authority and forwarded to the Directorate of Pension and Provident Fund office.
- (2) The Directorate of Pension and Provident Fund shall give the authorization with applicable relevant details in Forms-14 to 19.
- (3) For disposal of family pension cases eligible under these rules with regard to the employees who died before 24th September, 2022.
 - (a) An officer not below the rank of Deputy Secretary in all administrative departments;
 - (b) Officers not below the rank of Deputy Director in Heads of Departments;
 - (c) Resident Additional Collectors by District Collectors
 - shall be appointed as Nodal Officer. The Nodal Officers shall ensure that the family pension cases are disposed of with strictly following these provisions. A report in this regard shall be sent every fifteen days to the concerned administrative department and the concerned administrative department shall send a consolidated report to the Pension Cell of the Finance Department.
- (4) The Directorate of Pension and Provident Fund shall prescribe the accounting procedure for the implementation of these rules and shall upload the same on the website of the office and intimate all the offices.

Chapter - 14

Saving

66. Saving: Anything done or any action taken under Notifications/Resolutions/ Circulars/Instructions prior to the commencement of these rules shall be deemed to have been taken under the corresponding provisions of these rules.

By order and in the name of Governor of Gujarat,

ARTI KANWAR,

Secretary to Government.

Annexure – I

[See Rule - 7 & 8]

Authorities to whom powers under the Gujarat Civil Services (NPS) Rules, 2023 have been delegated

Sr. No	No. of Rule	Nature of Power	Authority to whom the powers are delegated	Scope	Remarks	Comment
1	2	3	4	5	6	7
	0/24) 10 12	Authorized Person for PPAN and	(1) Administrative Departments of Sachivalaya	Full powers	In respect of Heads of Department	
1	9(34),10,12	PRAN Generation Application	(2) All Heads of Departments	Full powers	In respect of all offices/ Employees	
		Powers to	(1) Administrative Departments of Sachivalaya	Full powers	In respect of Heads of Department	
2	9(26),44	sanction Death-cum- retirement Gratuity	(2) All Heads of Departments	Full powers	In respect of all class one and two officers excluding Heads of Department	
			(3) Appointing Authority	Full powers	In respect of all class three and four Government employees	
			(1) Administrative Departments of Sachivalaya	Full powers	In respect of Heads of Department	
3	9(26),64	Powers to sanction Death-cum-retirement	(2) All Heads of Departments	Full powers	In respect of all class one and two officers excluding Heads of Department	
		Gratuity	(3) Appointing Authority	Full powers	In respect of all class three and four Government employees	
		Powers to sanction	(1) Administrative Departments of Sachivalaya	Full powers	In respect of Heads of Department	
4	9(16)(17),64	Disability Pension / Family	(2) All Heads of Departments	Full powers	In respect of all class one and two officers excluding Heads of Department	
		Pension	(3) Appointing Authority	Full powers	In respect of all class three and four Government employees	
		Authorized	(1) Administrative Departments of Sachivalaya	Full powers	In respect of Heads of Department	
5	62	Person for Final Withdrawal	(2) All Heads of Departments	Full powers	In respect of all class one and two officers excluding Heads of Department	
			(3) Appointing Authority	Full powers	In respect of all class three and four Government employees	

Form-1

(See Rule 10(1), and 13)

(Details to be furnished by the employee in the wake of his first appointment)

1	Name of Employee (In block letter	rs)			
2	Designation				
3	Name of Department / Organisation	on / Office			
4	Pay scale				
5	Date of Birth				
6	Date of Joining service				
7	Basic Pay				
	Nominee for the balance deposited account	l in the			
	Sr. Name(s) o	of Nominees	Age	Percentage of the share to be paid	Relation with the employee
8					

In case of Minor:	
Sr. No.	Full name of Guardian:

Signature of the employee

Withdrawals and Payments Officer

Form-2 (See Rule 10(3) (In 2 copy)

Proforma for furnishing details by the Drawing and Disbursing Officer to the Department/Head of the Department

Name of Drawing and Disbursing Officer / Code number:	Name of Department:	
Name and Address of the Office :	Name of Head of the Department :	

Permanent Pension Account Number allotted to employee (In 16 digits)		11		
ances	Percentage of share	10		
Details of the nominees for the balances deposited under the Pension Account	Relation with the employee	6		
of the n ted und	Age	8		
Details of deposit	Name(s) of the nominee(s)	7		
Date of Joining Service		9		
Date of Birth		5		
Basic Pay		4		
Designation		3		
Name of Employee		2		
ż	No No	1	_	_

Date:

Name of **Drawing and Disbursing Officer**: Seal of the Office/ Stamp and signature

Note: Based on the Permanent Pension Account Number allotted in Form-3 by the Directorate of Pension and Provident Fund, the Head of the Department/Office shall fill up column 11 of Form-2 and return one copy to the Drawing and Disbursing Officer. (Rule 11(10))

Form-3 (See Rule 10(4)) (In duplicate)

The form in which the Department / Head of the Department shall send the details to Directorate of Pension and Provident Fund

Name of the Department:	Code no. allotted by EDP Cell:	
Name of the Head of the Department:	Code no. allotted by EDP Cell to the Department:	

Pension Account	Number allotted to employee (In 16 digits)	13		
Remarks		12		
balances .ccount	Percentage of share	11		
Details of the nominees for the balances deposited under the Pension Account	Relation with the employee	10		
the non I under	Age	6		
Details of deposited	Name(s) of the nominee(s)	∞		
Date of Joining Service		7		
Date of Birth		9		
Basic Pay		v		
Name and Address of the Office		4		
Designation		8		
Name of Employee		2		
	S. S.	1		

Date:

Stamp and signature of the officer authorised by the Department/Head of the Department

Note: 1 Directorate of Pension and Provident Fund, Gandhinagar shall allot the Permanent Pension Account Number and return (One) copy.

Form-4

(See Rule 11(9))

Index Register

Office (Name of the Department / Head of the Department:

dc d	Permanent Retirement Account Number (PRAN)	Name of Employee	Designation	Name of the office where joined the service	Date of Birth	Date of Joining Service	Signature of the officer authorised by the Department / Head of the Department
2		3	4	ĸ	9	7	∞

Form-5

(See Rule 33 to 36)

Proforma of Schedule of contribution by level-1 employees of the New Pension Scheme (Enclose the Pay Register)

Thice of	ıluka:	
vilice of	aluka:	

Remarks	10	
Deduction Month and Year	6	
Contribution Total Rs.	8	
Employee's Contribution under level-1 at the rate of option Selected by the Employee of column 6	7	
Total (Column 4+5)	9	
Dearness Allowance Rs.	5	
Basic Pay Rs.	4	
Designation	3	
Name of Employee	2	
Permanent Pension Account Number (PPAN)	1	

(Rupees ------)

Date and signature of **Drawing and Disbursing Officer**

It is hereby certified that the details mentioned in the schedule is correct according to the Pay Bill and the Pay Register

Designation:

Cardex No.:

Form-6

(See Rule - 36)

Form for contribution of Government/Oraganisation to level-1 of New Pension Scheme (To be enclosed with the bill for the withdrawal of Government/Organisation's Contribution)

:		
	uka:	strict:
Office of	Faluka:	District:

Name/Code no. Drawing and Disbursing Officer:

Remarks	10	
Deduction Month and Year	6	
Contribution Total Rs.	8	
Employer's/Matching Contribution under level-1 at the rate of option Selected by the Employee of column 6 Rs.	7	
Total (Column 4+5)	9	
Dearness Allowance Rs.	S	
Basic Pay Rs.	4	
Designation	8	
Name of Employee	2	
Permanent Pension Account Number (PPAN)	1	

(Rupees ------)

It is hereby certified that the details mentioned in the schedule is correct according to the Pay Bill and the Pay Register

Date and signature of **Drawing and**Disbursing Officer

Designation: Cardex No.:

Form-7 (See Rule-38)

Ledger Page of New Pension Scheme

Name In block letters: Shri/Smt./Kum.

Designation:

Department:

Permanent Pension Account Number allotted to employee:

Date of join Date of sup	Date of joining the service: Date of superannuation:				-]
Month	Basic Pay	Dearness Allowance Rs.	Contribution of employee under level-1 Rs.	Contribution of Govt./Organisation under level-1 Rs.	Total Rs. Of level-1	Contribution of employee under level-2 Rs.	Remarks		
April									Level-1 Rs.
May									
June								Opening balance as on	
July								Balance	
August								Withdrawal	
September								Interest	
October								Closing balance as on	
November									
December									
January									
February									
March									

Form-8

(See Rule-47)

Form for the office sending the proposal

		R.P.A.D.
	I attan :: -	In person
	Letter no.	of the condense Const
	Name and Address of	of the sender office:
		Date :
0,		
irector,	Ed Office	
ension and Provident ima and Lekha Bhava	· · · · · · · · · · · · · · · · · · ·	
lock no. 18, Dr. Jivara	,	
andhinagar-382010		
Sub:	To authenticate Death-o	cum-Retirement Gratuity admissible to
		who retired/died on dt/
r/Madam,		
	With reference to	above mentioned subject, details in respect of
ri/Smt./Late		who
tired/died on dt/.	/have been obta	ained as per rule and Death-cum-Retirement Gratuity admissible to
n/her has been sanctio	oned and the case papers ha	we been sent herewith. It is requested to grant the Pension Payment
fice/Treasury Officer t	the authentication of Death-	-cum-Retirement Gratuity admissible to him/her as per rule.
atus of the retired/dece	eased employee (Tick the ap	oplicable)
) Govt. Gazetted		(4) District Panchayat Employee
) Govt. Non Gazetted		(5) Daily Wage Employee
Work charge		(6) Employee of Grant-in-Aid organisation
, work ondige		(o) Employee of Grant in Find organisation
lace		Sign of the officer sanctioning
ate		Death-cum-Retirement Gratuity
		Name:
		name.

Designation

Note: Case of the employee serving on deputation is to be sent to his/her original department / office.

Death-cum-Retirement Gratuity

Part-I

То,								
I Shri/Smt Desig	nation:	•••••	•••••	•••••	ret	ired/an	ı retiri	ng on
dt I submit following deta	ails for	getting	my	Death-o	cum-Ro	etireme	ent Gr	atuity
Sanctioned.								
1) Name of Govt. employee : Surna (As entered in the service book, if it is Changed, enclose the proof of the Gazette) PPAN	me		Na	me	Fath 	ner/hus	band's	name
TTAN								
PRAN PRAN								
2) Designation :								
3) Name, address and code of office :								
(With Pin Code)	•••••	•••••						
	•••••		•••••					
	D	D	M	M	Y	Y	Y	Y
4) Date of Birth, in figures :								
5) Date of entering service :6) Date OF Retirement :								
,						<u> </u>	<u> </u>	<u> </u>
 7) Three copies of my duly attested/certified following docu (2) Three specimen of Gujarati and English signature (2) Three passport size photographs of the employee (3) Height – Personal Identification Mark 	ments ha	ve been	enclos	sed.				
8) Address for correspondence								
(with Pin Code)	•••••							

		of the Pension Payment h-cum-Retirement Gratu		rict Treasury Office	from where th	ne employee wishes to draw the	amount				
Γ	District										
10)		ls of family: ls of my family as on dt.		are as fo	llows:-						
	Sr. No.	Names of family m	nembers	Date of Birth	Relatio	n with employee/ Officer	Note				
	1	2		3		4	5				
	1										
	2										
	3										
	4										
	5										
	I furn for the	e purpose of the paymen	tails today at of my De	on dtath-cum-Retirement	in person in Gratuity.	forma n the presence of the head of moned details can be furnished the					
	Place		Signature	e of the officer	sanctioning	Employee's signature and date	e				
	Date: Death-cum-Retirement Gratuity Name: Designation Designation										
13)	Appoi	intment of Nominee:									
,	1) I			-	-	f death-cum-retirement gratuity ment.	benefits				
	1					e guardian during the time the	nominee				
			ntally retar	ded :							
		•	•								
		C) Relation of the	guardian as	nominee with the en	nployee:						
				Letter of Undertal							
14)	I										
					Signature o Name : Designation	f the employee:					
Place	e ·			Signature of the office Death-cum-Retirement	er sanctioning	: :					
Date					Designat	ion ·					

Death-cum-Retirement Gratuity Case

Part-II

<u>Details to be furnished by the Head of Office/Head of the Department of the employee retired/to be retired to the Directorate of Pensions and Provident Fund</u>

1) Name of Government Employee : Surna	ame	Name	Father/Spouse's name					
(In Block Letters):	Surname							
(As entered in service book, enclose the proof of Gazette if changed)	First Name Second Name							
	PPAN: PRAN:							
2) Designation In Gujarati :								
3) Date of Birth in figures :	D D	M M Y Y	Y Y					
4) Date of joining service:								
5) Date of regular Appointment :								
6) Date of Retirement :								
7) Date of retirement at the end of the term:								
8) Address for correspondence :								
(With Pin Code)								
9) Whether the employee is gazeeted Ga	azetted							
or non-Gazetted?:								
(Tick) Non-G	Sazetted							
10) Name, address and phone no. Of the office: (With Pin Code No.) Fax no/email								
11) Head of Dept. :								
Code no. :								
12) Name of Dept.								
Code no. :								
13) Name of the Pension Payment Office/District gratuity	•	nere employee	wants to draw dea	th-cum-retirement				
District:								
14) Three copies of following documents, duly atte	ested/certified are	enclosed						
(1) Three specimen of Gujarati and English	h signatures							

	(2) Three passport size photographs of employee	
	(3) Height – Personal Identification Mark	
Date:	Seal of Office:	Signature of the officer sanctioning Death-cum-Retirement Gratuity
		Name:
		Designation:
15) \$	Service eligible for Death-cum-Retirement Gratuity	
A	A) Total service from dt to dt.:	
	Minus period not to be counted for Death-cum-Re	etirement Gratuity
	(1) Period of suspension which is not to be coun been issued	inted as Death-cum-retirement Gratuity for which orders have
	From dt to dt.:	
	From dt to dt.:	
	(2) Gap between two periods which exceeds three	e months
	From dt to dt.:	
	From dt to dt.:	
	(3) Other periods not counted for Death-cum-reti	irement Gratuity
	From dt to dt.:	
	From dt to dt.:	
	(4) Period of extra ordinary leave	
	From dt to dt.:	
	From dt to dt.:	
	(5) Total period not counted for Death-cum-retire	ement Gratuity (1) to (4)
	(B) Net service eligible for Death-cum-retirement G	
	(C) Service to be taken in to account in full years	

Note:

(1) If the eligible period for Death-cum-retirement Gratuity includes months in addition to the completed year, the period of less than six months should not be taken in to account, but six months and more shall be counted as one full year. (Maximum death-cum-retirement gratuity service 33 years)

(2)	For calculation of death-cum-retirement gratuity, the pay drawn in the last pay revision has been verified with the
	competent authority and it has been found correct.

Date:	Seal of Office:	Signature of the officer sanctioning					
		Death-cum-Retirement Gratuity					
		Name:					
		Designation:					
(16) State	ement showing the details of calculation of Death-	cum-Retirement Gratuity					
1)	Death-cum-Retirement Gratuity at the time of Re	tirement:					
	(Last Pay + Dearness) X Years eligible for Death	-cum-Retirement Gratuity (Maximum 33 years)					
	2						
	(+) X	<u></u> =					
	2						

2) At the time if in-service death:

Death-cum-Retirement Gratuity should be calculated as per rule -----

(17) Details of deduction, if any, from Death-cum-Retirement Gratuity

No	Detail	Account No.	Principal	Interest	Total	Budget Head to which it is to be deposited
1	НВА					
2	Vehicle Advance					
3	Recovery of pay- allowance					
4	Other Recovery					
5	Total recovery in rupees (i	n words)	•	•		

It is requested to recover the amount mentioned above from Death-cum-Retirement Gratuity towards Government dues and deposit to Government account.

OI	
	on present day, no Government due is outstanding from

(18) Departmental Inquiry Certificate

Having thoroughly ascertained, it is certified that on present day, no departmental inquiry/judicial proceedings are pending against Shri/Smt.

(19) Certificate regarding the service eligible for Death-cum-R	etirement Gratuity
It is to certify that Shri/Smt	s/her service during the entire period of his/her service is
(20) In exercise of the powers conferred und Shri/Smt	· · · · · · · · · · · · · · · · · · ·
(21) It is hereby certified that in case of Shri/Smt./Kum employee's subscription towards New Contributory Pension Shas been made.	
Date:	Signature of the officer sanctioning
Place:	Death-cum-Retirement Gratuity
Signature and seal of the Head of the Office	Name: Designation:
Identification mark/Height/signature specimen and photograph (Photograph of the guardian has to be affixed if the amou	• •
the minor or mentally retarded)	int of Death-Cum-Rethement Gratuity is to be paid to
Shri designation	•••••
Office/Directorate/Department	
Date of Retirement/Death	

Personal identification mark	height	Specimen signature

Photo							Photo	of C	Guardia	n	S	pecime	en sign	ature ,	/ identi	fication mark	
Signat	ure of the H	lead o	of Dep	pt.						Signat	ure	of the	certify	ying H	ead o	f Dept.	
Date:										Name	••••	•••••	•••••	•••••	•••••	•••	
Design	ation	••••••	•••••	•••••	•••••												
(Не	Part-III Application for Death-cum-Retirement Gratuity (Form to be used when a Government employee dies in service) To,																
	it application																this regard,
	(If the	appli	catio	n is fo	or a sha	re of	f Dea	th-cun	n-Re	tiremer	ıt Gı	atuity	, fill up	follov	ving c	olumn	s)
PPAN	No-																
PRAN	No-			<u> </u>													
1) Nan	ne of applica	nt									<u> </u>						
2) Address of applicant:																	
3) Relation with the deceased employee																	
	ails of the m			_	-								n the da	ate of d	emise	e.	
S.no.	Na	me of	mem	ıber		I	Date	of Bir	th	Marr	ied/	Unma	ırried		ation empl		Remark
1																	

S.no.	Name of member	Date of Birth	Married/Unmarried	Relation with the employee	Remark
1					
2					
3					
4					

Seal o	of Office		Signature of the officer sanctioning Death-cum-Retirement Gratuity Signature of the app							
		Name	:							
		Designation	1:							
5)	Appointment of legal heir:		,							
	I hereby appoint the following diately before my death and the									
	Name of nominee			·						
	Address:									
•	Date of Birth:									
2. Re	elation with employee:									
	If the nominee is minor, name of the person appointed as Gu the minor age									
	If the nominee mentioned in countries the employee, name, and Birth of the of the other nomine relation with the employee	dress date of								
5.	If the other nominee is a minor Address of the person appointe Guardian during the minor age									
		6)	Letter of Surety							
]	I Shri/Smt./Kum	ess payment of revision or Shri/Smt.	salary, leave pay, allowances any other Government du	, advances, loa es are found before	ns, house rent, exces due from my lat his/her death o					
	I hereby declare that I have no demanded.	t applied for an	d will not apply for any part	of the service e	ligible for the gratuit					
	Signature or impression of the late	eft hand thumb			Witness					
	or more prominent persons from	n the village/tow	n/sub urban where the employ	yee lives should						
Sr. no	. Name		Address		Sign					
2										
Place	:		of the officer sanctioning um-Retirement Gratuity	Signature	of the applicant					
Date:		Name:								
		Designation	•							

Part-IV

Death-cum-retirement gratuity sanctioned by the Death-cum-Retirement Gratuity sanctioning authority when an employee dies in service

		PPAN																						
			PP	RAN														!						
1.	Nama	of amployee	·																					
	Name of employee: Designation of employee:																							
2.	Design	nation of em	ploye	e:		• • • • • • • • • • • • • • • • • • • •	•••••				•••••	••••	••••											
3.	Date o	of demise:																						
	(Enclose a certified copy of the proof of death)																							
4.	Total s	service of the	e Gov	ernm	ent e	mplo	yee:	•	Years	S		Mo	nth	ıs		D	ays							
5.	Pay so	cale of the er	nploy	yee at	the t	ime o	of dea	ıth						:										
5.	Last ba	asic pay of tl	he em	ploye	ee Rs	S.																		
7.	Details of the family of late have been verified and certified and I hereby sanction Death-cum-Retirement Gratuity to his/her wife/husband/son/daughter Shri/Smt./Kum																							
	or																							
	Late																							
8.		e date of the																			o dep	partn	nenta	al
9.	Late									is	to b	ер	aid	the	Deat	h-cu	m-I	Reti	ireme	ent G	ratui	ty th	roug	h
		et Treasury C																						
10.	NO Go	overnment d	ues a	re out	tstanc	ding o	n the	date	of th	ne de	mise	e of	`late	e										
		he date of the Death-cur						, foll	owin	g Go	verr	me	nt o	dues	are o	utsta	andi	ing	whic	h is	to be	reco	vere	d
	No	De	tail			Acco No		Pr	incip	oal	Inte	eres	st	Tot	al	Bu	dge	t H		to wh posite	nich i ed	t is t	o be	!
	1	HBA																						
	2	Vehicle Ad	lvanc	e																				
	3	Recovery allowance	of	pay	7-																			
	4	Other Reco	very																					
	5	Total recov	very i	n rup	ees (i	in wo	rds)																	
																								_

Seal of the Office

Signature of the officer sanctioning Death-cum-Retirement Gratuity

Name:

Designation:

11.		cording to the nomination made during his/her existence by late	, death-cum-									
12.		As late										
	(A)	(A) Widow wife/husband/unmarried son/daughter, widow daughters										
		2.										
		3.										
		4.										
	(B)) Father/mother, brothers below eighteen years of age, unmarried sisters, married daughters, c died earlier	hildren of sons									
		1.										
		2.										
		3.										
	As nominee has not been made, persons mentioned above are to be paid death-cum-retirement gratuity in equal shares. Their application, photographs, specimen signature, personal identification etc. are enclosed herewith.											
	or											
	From among 'A' or 'B' mentioned above											
	Following persons have consented to make the payment in favour of Shri											
		1.										
	2	2.										
	3	3.										
	And	nd the same has been accepted as the Head of the Office (Consent Letters are enclosed)										
13.	his/l min	om among those mentioned in column 12, Shri	he share of the									
14.	I am	m enclosing the following enclosures										
	(2) 7 (3) 7 (4) 4 (5) 4	Attested passport size photograph affixed on three papers of the legal heir Three specimen of signature attested by a Gazetted officer Two attested copies of height, identification Attested copy of death certificate Attested or original copy of nomination made for gratuity. Others										
Plac Date		Signature of the officer sanctioning Death-cum-Retirement Gratuity Name:										
		Designation:										

Not Payable before:

DIRECTORATE OF PENSION & PROVIDENT FUND

GUJARAT STATE, "Vima & Lekha Bhavan", Dr. Jivraj Mehta Bhavan Complex, Block No. 18,

Tel No.:

(079) 23253212

Old Sachivalaya, Sector – 10 B, Gandhinagar – 382010

Fax No.:

Date

(079) 23253906

Ref: Retirement/Death Gratuity No.
Retirement/Death Gratuity Order Date:
Claimant's Name
Address
Under Rs.
Qualifying service for Gratuity:
Last pay:
T.I. Rate:

It is hereby order to release the amount of Retirement/Death Gratuity to Shree/Smt/Ku.

or his/her nominee/heirs/Guardian as under

Retirement/Death Gratuity Rs:

	Amount Rs.	Withheld Amount	Net Payable
Gratuity			

Recovery Details:

HBA Rs. Head: MCA Rs. Head: Other Rs. Head:

Nominee Details:

No	Name of Nominee	Relation	Amount Rs.

Remarks

Expenditure –Budget Head – 2071 Pension & Other Retirement Benefit (2071-01-117-03)

Account Officer

То

The Treasury Officer/Pension payment Officer District Treasury Office/Pension Payment Office

•••••

FOR TREASURY USE ONLY

Received the Sum of Rs.....

Treasury Officer

Received Payment

Revenue Stamp

Signature of the Recipient OR Thumb Impression.

Date : Pay Rs. :

Important Note:

- > Payment to be released after the adjustment of Recovery, if any.
- Authority is valid for 24 months from the date of issue & should be kept under the personal custody of concerned Treasury Office/Pension Payment office.
- It is the responsibility of the concerned disbursement officer to ensure the identification of the person named above.
- Payment Details should be intimated to DPPF for record purpose.

DIRECTORATE OF PENSION & PROVIDENT FUND

GUJARAT STATE, "Vima & Lekha Bhavan", Dr. Jivraj Mehta Bhavan Complex, Block No. 18, Old Sachivalaya, Sector – 10 B, Gandhinagar – 382010

Tel No.: (079) 23253212

Fax No.: (079) 23253906

REVISED RETIREMENT/DEATH GRATUITY PAYMENT ORDER Date

Ref: Retirement/Death Gratuity No.
Retirement/Death Gratuity Order Date
Claimant's Name
Address
Under Rs.
Qualifying service for Gratuity:

Last pay: T.I. Rate:

Retirement/Death Gratuity Rs:

	Revised Amount Rs.	Earlier Authorized Amount Rs.	Difference Amount Rs.
Gratuity			

Nominee Details:

No	Name of Nominee	Relation	Amount Rs.

Remarks

Expenditure –Budget Head – 2071 Pension & Other Retirement Benefit (2071-01-117-03)

Account Officer

То

The Treasury Officer/Pension payment Officer District Treasury Office/Pension Payment Office

•••••

FOR TREASURY USE ONLY

Received the Sum of Rs.....

Treasury Officer

Received Payment

Revenue Stamp

Signature of the Recipient OR Thumb Impression.

Date : Pay Rs. :

Important Note:

- Payment to be released after the adjustment of Recovery, if any.
- Authority is valid for 24 months from the date of issue & should be kept under the personal custody of concerned Treasury Office/Pension Payment office.
- It is the responsibility of the concerned disbursement officer to ensure the identification of the person named above.
- Payment Details should be intimated to DPPF for record purpose.

Phone: (079) 23253212 (PA) (Director) 23253213 (Personal) E-mail Address: dir-ppf@gujarat.gov.in Directorate of Pension and Provident Fund
Gujarat State
"Bima and Lekha Bhavan",
Dr. Jivaraj Mehta Bhavan, Block no. 18, Sector 10 B,
Gandhinagar-382010

,	r	. ,.	, •	.1	.1	. ,.	CD	1		
J	Letter	intima	atıng	the	autho	risation	1 01 L	eatn-cı	ım-Cıra	tuitv

Lette	r no				Dt
To					
Distr	ict Treasury Officer/Pe	nsion Payment Offic	cer		
		- -			
Auth	orisation for Death-cun	n-Gratuity is sent to	you as detailed hereunde	er	
(1) Name of the emplo	yee			
(2) Death-cum-Gratuit	y number			
(3) Nature of retiremen	nt			
(4) Permanent Pension	Account Number (I	PPAN) :		
((5) Permanent Retirem	ent Account Numbe	er (PRAN) :		
((6) Date of retirement/	death :			
(7) Total Death-cum-G	ratuity			
	Recovery from Dea	ath-cum-Gratuity	:		
	Death-cum-Gratuit	y withheld :			
(8) Death-cum-Gratuit	y payable :			
(9) Other recoveries:				
•					T
		Amount	Head		Account no.
1	НВА				
2	MCA				
3	Other				
Note Paym	: nent should be made aft	er obtaining the last	pay certificate		
Encl:	As above		\$	Sincerely Y	fours
			1	Account Of	ficer
Сору	to:				
	ame and address of the	office sanction grat	uity		

(2) Name/address of the employee/nominee

Form-9

(see rule 59)

Order of partial withdrawal from New Contributory Pension Scheme

		Name and address of the Office:
		Dt
	Pension and Provident Fund, ha Bhavan, Dr. Jivaraj Mehta Bhavan Compl 382010	e x ,
Sub:	To sanction partial withdrawal from the New	Contributory Pension Scheme Account of Shridesignation
		designation
of the New Cor	•	om his/her Permanent Retirement Account Mo. (PRAN) (enclosed) prescribed by PFRDA in order to meet the His/her online
application for dated		cknowledgement No
	ng the details submitted by Shrion his/her partial withdrawal	, order is hereby

Sincerely Yours, (Sign and seal of the Competent Authority)

Order no. -----

Encl: - as above

- (1) Form: 601 PW prescribed by PFRDA
- (2) Evidence supporting partial withdrawal
- (3) Copy of canceled check or bank passbook or bank certificate

Copy to:

- (1) The employee/officer applying for partial withdrawal (Name and address of current office)
- (2) The office in which the employee/officer with making partial withdrawal is currently serving-For intimation.
- (3) The officer maintaining the Service Book for making entry in the Service Book.

Form-10

(See rule-63)

Option to avail benefit in case of ret	tirement from service due to disability or death during service
*[hereby give option to pay me or my family, as the case may
	vice (Pension) Rules, 2002 in case of retirement from service due to
Or	
be, the benefits of Accumulated Pension Corpu	hereby give option to pay me or my family, as the case may as of the Personal Pension Account under the New Contributory Pension he by the State Government in case of retirement from service due to
	Signature of Government employee/Subscriber
	Name:
	designation:
	Name of the Office:
	Telephone no.:
	Place and date:
This option supersedes any other option previous	usly given by me.
*Strike out the option not applicable.	
(To be filled up b	y the Head of the Office or Gazetted Offer)
Option given by Shri/Smt./Kum	under the
Gujarat Civil Service (Pension) Rules, 2002 on	dt has been received.
designation: Office:	
Entry of the receipt of the option has been made	e on page no Of the service Book.
	Sign,
	Name and Designation of the Head of the Office or the authorised Gazetted Officer with seal
	Received on dt.:
771 (% 1 11 %11 . 4 1	

The receiving officer shall fill in the above information and return a copy of the duly signed and duly filled option form to the Government employee who shall keep it in safe custody so that it may be in the possession of his beneficiaries in case of death/disability.

Rule-11

(See rule - 63)

Details of Family

Name o	of Govt. Employee:			
Designa	ation:			
Date of	Birth:			
Date of	Appointment:			
Details	of my family as on dt	•••••		
	Names of family	Date of	Relation with the	Signature of the Head

Sr.no.	Names of family members	Date of Birth	Relation with the employee	Signature of the Head of the Office	Remarks	
1	2	3	4	5	6	

(1)

- **(2)**
- **(3)**
- **(4)**
- **(5)**
- **(6)**

I hereby agree to keep the above details up to date keeping the Head of Office/Department informed of any addition or change.

Place:

Date:

Signature of Govt. Employee

Note-1 "Family" for this purpose means a family as defined in clause (a) of sub-rule (II) of rule 89 of the Gujarat Civil Service (Pension) Rules, 2002.

Note-2 "Wife" and "Husband" shall include respectively judicially separated wife and husband.

Form-12

(See rule-64)

R.P.A.D					
In Person				For DPP Office use .Master code no.	
Letter No	<u>*</u>				
Name/address of	the sender Office	e			
				Pin Code :	
To,				Date	
Director, Pension and Provident Fur	nd				
Bima and Lekha Bhavan	id				
Block no. 18, Dr. Jivaraj N	Mehta Bhavan,				
Gandhinagar-382010.					
Sub: Rega	rding authorisati	on of Dis	ability l	Pension/Family Pension admissible to Shri/Smt.	
dt.:, has level details, part-3 and pa prepared (Strike out the ne	been obtained ar rt-4 for the case ot applicable) an horization to the	nd pension of demise and the pender Treasury	n paper e and pa asion hay	who retired due to disability/died while in serving part-1 with the employee's details, part-2 with the art-5 for the employee of a grant-in-aid organization has been sanctioned and the Service Book has been ser regarding pension/family pension/Death-cum-Reti	e office as been nt. It is
Status of th	ne employee retir	ed due to	disabil	ity/died while in service (Tick the applicable)	
(1) Govt. Gazetted					
(2) Govt. Non-Gazette	d		(4)	District Panchayat Employee	
(3) Work Charge Emp	loyee		(5)	Pensionable Employee of Grant-in-Aid Organisation	
Details mentioned in this f	orm is hereby ce	ertified			
	, and the second			Sign Pension Sanctioning Officer	
				Name:	
Place: Date:				Designation:	

Pension Case

Part-1

Application Form to be submitted by the employee retired due to disability

	/Smt./Kum								
	retired on dtoned.	• • • • • • • • • • • • • • • • • • • •	due to	disability. I su	bmit fo	llowing inf	ormation	to get 1	ny pens
1		:	Surname	Name		Name of Fa	ather / Hu	ısband	
				1 C i D 1					1
2	Designation	:		he Service Book			azette 11 ti	iere is any	change(
	Applicable Pay scale	:							
	Name-Address of Office								
3	(With Pin Code & Phone no.)	:							•••••
			Pin Code:					•••••	••••••
			Phone no.:						
			Day	Month		Year			
4	Date of Birth	:							
5	Date of Joining Service	:							
6	Date of Disability Retirement	:							
7	Three copies of my duly att (1) Three specimen of signa (2) Three pass port size Join	iture			are encl	losed :-			
	(3) Height-personal identifi	catio	n mark						
8	Address for correspondence after retirement	:							
			Pin Code:						
			E 11						
9	AADHAR card no.	:	[]						
	Name of the District/Sub Ti	eacii	ry from where y	you want to dray	w nensio	n·		•	ı

(2) If the nominee is a minor

(With Pin Code)

No	Names of family members (Including surviving parents	Date of Birth	Relation with Employee/Officer	Marital Status	Remarks
1	2	3	4	5	6
1.					
2.					
3.					
4.					
5.					

I hereby solemnly declare, that my family details are as above. If there is any change in it, I will inform the Head of the office / Department.

- 13. (1) I enclose two certified copies of nomination of successor in the prescribed proforma as per Govt. Resolution, Finance Department no. DPP/1099/496/945(4)/P, dated 23rd June, 2000.
 - (A) Date of Birth:

 (B) Name of the person to whom the said amount is to be paid as guardian during the minor age:

 Address:
 - (C) Relation of nominee with pensioner as guardian:
- 14. Two copies of Medical Certificate of Civil Surgeon are enclosed to the effect that my son/daughter Shri / Kumari is blind/handicapped/deaf-mute from birth. They are incapable to earn a living. I appoint Mr. / Mrs....... to perform the duty as his/her guardian when the occasion arises to pay family pension to him. Regarding entering the names of children with physical and mental disabilities, proceedings should be carried out as per the instructions of Clause-14 enclosed herewith. (Details should be mentioned as per rule-93 of G.C.Service (Pension) Rules-2002 as amended from time to time).
- 15. I undertake to inform and update the Pension and Provident Fund Director/Head of Office as well as the relevant person on the occasion of any change or amendment in the above mentioned details.

I present the above mentioned details before the Head of my Office today on dt. for pension related proceedings.

(The above details can be sent through a representative or by post in case the employee is ill or out of station.)

Place: Signature of Head of Office: Signature of Employee:

Date: Name: Name:

Designation: Designation:

16.	Letter of Undertaking (Rule-134/134-A/	(135 of G.C.S. (Pension) Rules-2002)							
	I have read details of rule 134/134-A/13	5 of G.C.S. (Pension) Rules-2002 and I have properly understood the same							
	and thereafter I								
	hereby give the undertaking that, I retire	ed due to disability on dt Thereafter if any Government							
	dues are found outstanding such as, sala	ry, leave pay, allowances, advances, loans, arrears against excess payment							
	of house rent, excess payments due to re	evision of pay scale or other Government due, I undertake/give consent to							
	reimburse the same from the temporary	increase in my pension/Death-cum-Retirement Gratuity /commuted value							
	of pension/. If I am permitted to continu	te to live in the Govt. quarter after my retirement, I undertake/give consent							
	to get the due house rent recovered from	the pension/family pension sanctioned to me and the TI due thereon at the							
	treasury level. In the event of the amount of pension getting reduced in future, I undertake/give consent to make								
	further recovery from my pension, gratuity, CVC, and family pension. subject to any future reduction in the								
		at to recovery of excess payment from present recovery pension, gratuity,							
	CVP and family pension.								
Plac	e :	Signature of Employee :							
Date	e:	Name:							
		Designation:							
		Signature of Head of Office :							
		Name :							
		Designation:							

Pension Case Part-2

Details to be furnished by the Head of the Office/Department of the employee retiring due to disability to the Directorate of Pension and Provident Fund

1.	Pay Verification Approval Number / Case Number of 6th / Pay Sticker given by Pay Verification Cell Gandhinagar		 	 	 ••••					••••	••••	••••	••••		••••		
2.	Name of Govt. Emplo	oyee : Surname	 	 	 N	Namo	e			Fa	athe	r/Hı	ısba	ınd'	s Na	ame	
		Surname															
	(in block letters)	First Name															
		Second Name															
3.	Designation : In Guja	rvice Book, enclose th	 	 	 												•••
4.	Date of Birth in figure	,															
5.	Date of entering servi																
6.	Date of Disability Re																
7.	Type of Pension: Di	sability Pension															
Sea	l of Office							Sig	natu	re o	of H	ead	of (Offic	ce		

8.	Address of employee for o	correspondence															
	after retirement																
9.	(1) PRAN Of Employee		:														
	(2) PPAN f Employee																
	(3) Whether financial ber	nefits															
	admissible as per NPS ha																
	been finalised?	(Yes/N	0)														
	A) If yes, Amount to be	*	-	uheerint	ion P	C											
10.								• • • • • • • • • • • • • • • • • • • •									
10.	1					•••••	••••										
11.	0.0.1																
														• • •			
														• • •			
10													• • • • •	• • •			
12.													• • • • •	• • •			
1.2																	
13.	Name of Department :																
1.4																	
14.	Duly attested (1) three spo	•		-						-	_	-			-	-	
	with his/her wife/husband	` •			-		_	-				•		_			
	there, phot with guardian		ng d	etails of	heig	ht ai	nd po	ersor	ial io	denti	ficat	ion i	nark	are	encl	osec	l
	with the application of the	1 2															
15.	(1) Name of wife/husband																
	(If conditions of rule 91(5		Rul								ne ar	e ful	fille	d).			
	Surr	name Name			Fathe	er/Hu	ısbar	nd's	Nam	e							
					• • • • • • • • • • • • • • • • • • • •				• • • • • • • • • • • • • • • • • • • •			•••					
						• • • • • • •			• • • • • • •			••••					
					• • • • • • • • • • • • • • • • • • • •							••••					
			_														
		Surname															
	/ 11 1 1 · · · · · ·	77 27.			+												
	(in block letters)	First Name															
		Second Name															
							Į.	Į.						l .	1		
	(2) Name of pensionable	blind/divyang/menta	lly re	tarded/c	ongei	nital	deaf	-dun	nb cl	nild	in ca	se of	f der	nise	of fa	mily	7
	pensioner:	, ,			Ü												
	(If conditions of rule 9	91(5) of G.C.S. (Pens	ion) l	Rules-20	02 as	ame	ende	d fro	m tiı	ne to	o tim	e are	fulf	ĭlled	l)		
	Surr	name Name			Fathe	er/Hu	ısbar	nd's	Nam	e							
	•••••																
			_														
		Surname															
(in block letters)	First Name															
		Second Name															

Note: Take care while mentioning the name in sr. no. (1) 15and (2) in order to avoid problem in future

Seal of Office

Signature of officer sanctioning pension

16. If the disabled employee of commutation of pension, date seeking the same and percentage for of pension (Maximum 40 percentage of ficer of judicial service)	of application or commutation								
17. Name of the nominee app		name	Name	Fot	her/Husb	and's	Nama		
11	ion/Death-cum-	name	Name	гаи	iiei/must	and s	Ivaille		
Gratuity/commutation Of pension	•••••								
the time of his/her death (as per	•								
` -	rmance Dept.								
Resolution dated 23-06-2000)									
Note : - Enclose attested copy of n	omination in support	of sr. no- 1	7						
18. Pensionable Service (Rule-25 of	f G.C.S. (Pension) Ru	iles, 2002)	Da	y	Mon	th	Y	Year	
(A) Total service from dt	to dt	•••••							
Less: (B) Period not to be counted	ed for pension								
(1) Extraordinary leave of more that	han 36 months								
from dt to dt	•••••								T
from dt to dt	•••••					T i		i	Ī
(2) Period of suspension for who count the period for pensionable s		ssued not	to					·	
from dt to dt	••••••							<u> </u>	Т
from dt to dt	•••••					\neg Γ			Ī
(3) Period of gap between two pethree months	eriods where the gap is	s of more th	han						
from dt to dt	••••••								
from dt to dt	•••••								
(4) Other periods not to be counted	ed as pensionable			_					
from dt to dt	•••••								
from dt to dt	•••••								
Total of service not counted as j	pensionable. (1) to (4)							
(C) Net Pensionable Service (A	– B)								Ī
(D) For Judicial Officer/Asst. G	Govt. Pleader						,	•	
Admissible under rule 37 of G.O	C.S. (Pension) Rules								
Notional Service						ΠГ			
(E) Pensionable Service (C + D))				一	Ħ i	一	Ť	Ť

Note: If the eligible period for Death-cum-retirement Gratuity includes months in addition to the completed year, the period of less than six months should not be taken in to account, but six months and more shall be counted as one full year.

19.	Last pay of the disability period	: Rs		
20.	Details of the actual pensionable pay	received:	from dt.	to dt
Pay	scale of Disability Period :			

No	Month	Pay band/ (Pay in Pay Metrix - (Level -) Pay Rs.	Grade Pay Rs.	Non-practicing Allowance (If availing)	Total Rupees
1		-			
2					
3					
4					
5					
6					
7					
8					
9					
10					
Total					
Total	Total Ten Months				
Month	Monthly average Pensionable Pay				
Last P	Last Pay				
(Mont	Actual Pensionable Pay (Monthly Average Pensionable Pay or last pay, whichever is higher) Rs				

The verification of the last ROP is done by the Pay Verification Unit and thereafter I have verified the salary fixed and paid as per annual increment and promotion etc. and found correct. Pensionable pay is calculated accordingly.

- Note: (1) If the employee has been on leave without pay (LWP) in the last ten months prior to the employee acquiring disability/death while in service, accordingly the salary paid during the period prior to the leave without pay (LWP) shall be taken into account for the purpose of ten months.
 - (2) If the employee is on suspension and that period is treated as suspension only, the salary earned before the employee went on suspension shall be taken into account for the purpose of ten months.
 - (3) If an employee is on half-pay leave, the pay which he would have been entitled to if he had not gone on leave and was on duty, shall be taken into account for the purpose of ten months.

2.1	Calculation	of Pension.	(Rule 80 of Rule	of G C S	(Pension)	Rules)
41.	Caiculation	oi i chsion.	TIXUIC OV VI IXUIC	UI U.C.S.	OF CHOICH	1Xuics/

(1) As per the 6th Pay Commission

Note: Minimum Pension Rs. 3500/- (Three thousand five hundred)

(2) As per the 7th Pay Commission

Note: Minimum Pension Rs 9000/- (None thousand)

22. Family Pension Rule 90(1) (2) of G.C.S. (Pension) Rules

Disability Retirement

(A) Family Pension – 1

Family Pension will be admissible for up to seven years from the date of death or till the employee survives and attains the age of 65 years whichever is earlier.

- An amount equal to the pension granted to the employee

)Note: In any case the pay band should not be less than 50% of sum of pay plus grade pay or pay in pay matrix..(

(B) Family Pension -2

Family pension admissible after the period mentioned in (a) above

.....

Note: (1) In the case of Family Pension-1 and Family Pension-2, the definition of pay shall include Non-Practicing Allowance (where applicable).

- (2) As per 6th Pay Commission, the minimum limit of family pension is Rs. 3500
- (3) As per Seventh Pay Commission, the minimum limit of family pension is Rs. 9000

Seal of Office

Signature of Head of Office

PAI	KI IV-A J GUJARA	11 GOVEKNIMENT GAZETTE, EA., 13-03-2024 33-03					
23.	Death-cum-Retirement Gratuity:						
	Death-cum-Retirement Gratuity at the time of Disability Retirement (Rule 81 (1) (A) of G.C.S. (Pension) Rules as						
	amended from time to time.						
	As per 6th Pay Commission from	dt. 01-01-2006 (Maximum Rs. 10 Lakh)					
	(Sum of pay in pay band						
	plus grade pay + dearness) X =	(+) X=					
	years of pensionable service						
	(maximum 33 years)						
	2	2					
	As per 6th Pay Commission from	As per 6th Pay Commission from dt. 01-01-2016 (Maximum Rs. 20 Lakh)					
	(Sum of pay in pay band						
	plus grade pay + dearness) X	(+) X=					
	years of pensionable service						
	(maximum 33 years)=						
	2	2					
	Scal of Office	Signature of Head of Office					
	Seal of Office	Signature of Head of Office					
24.	Service Gratuity:						
	As per 6th Pay Commission from dt. 01-01-2006						
	Gratuity of service in case of less than 10 years of pensionable service (Rule 80 of G.C.S. (Pension) Rules, 2002)						
	(Sum of pay in pay band plus grade pay + dearness) X completed years of pensionable service = Rs						
	=(+						
	As per 7th Pay Commission from	As per 7th Pay Commission from dt. 01-01-2016					
	Gratuity of service in case of less that	an 10 years of pensionable service (Rule 80 of G.C.S. (Pension) Rules, 2002)					
	((Pay in Pay Metrics - (Level -)+ In	((Pay in Pay Metrics - (Level -)+ Inflation) X Years of Pensionable Service Completed = Rs					

Note: (1) Non-practicing allowance (where applicable) shall be included in the definition of pay for calculation of Death-cum-Retirement Gratuity.

25. Commutation of Pension: Rule - 100 of G.C.S. (Pension) Rules, 2002)

For commutation of pension, capitalized amount per converted amount of one rupee based on post-retirement age:

Age on the next birth date	Rate	Age on the next birth date	Rate	Age on the next birth date	Rate
20	9.188	41	9.075	62	8.093
21	9.187	42	9.059	63	7.982
22	9.186	43	9.040	64	7.862
23	9.185	44	9.019	65	7.731
24	9.184	45	8.996	66	7.591
25	9.183	46	8.971	67	7.431
26	9.182	47	8.943	68	7.262
27	9.180	48	8.913	69	7.083
28	9.178	49	8.881	70	6.897
29	9.176	50	8.846	71	6.703
30	9.173	51	8.808	72	6.502
31	9.169	52	8.768	73	6.296
32	9.164	53	8.724	74	6.085
33	9.159	54	8.678	75	5.872
34	9.152	55	8.627	76	5.657
35	9.145	56	8.572	77	5.443
36	9.136	57	8.512	78	5.229
37	9.126	58	8.446	79	5.018
38	9.116	59	8.371	80	4.812
39	9.103	60	8.287	81	4.611
40	9.090	61	8.194		

Part of Commuted Pe	nsion X rate of Comn	nutation $X 12 = Rs$		•••••
	X		X 12 = Rs	

Seal of Office

Signature of Head of Office

26.	Deta	ils of t	he deductions from retire	ment benefits.					
(1) Deductions from pension Rs From dt									
		dt. :							
		Permanent deduction Order imposing punishment to make deduction from pension,							
		Order no:							
		Dt		A cop	y of the pens	ion cut pena	alty order	r is enclosed herewith.	
	(2)	Details	s of amount due from gov	ernment employ	ree are as fol	llows. (Rule	e 133/13	4/134-A/135 of the G.C.S.	
		(Pensi	on) Rules, 2002)						
		No	Details	Account no.	Principal	Interest	Total	Head to be deposited in	
		1.	НВА						
		2.	Vehicle Allowance						
		3.	Recovery of Pay- allowance						
		4.	Recovery of NPS Govt. Subscription						
		5.	Other recoveries						
		Total recovery							
		In we	ords rupees						
27.			Gratuity/Service Gratuity/a	Certif	icates:		-		
27.	Having been thoroughly ascertained, it is certified that no Govt. due is outstanding on this date fro Shri/Smt./Kum.								
	Date :			;	Sign of Officer sanctioning pension				
	Signature of Head of Office]	Name:				
		al of Of	fice]	Designation	:			
28.	3. Departmental Inquiry Certificate: (Rule 139 of G.C.S. (Pension) Rules, 2002)								
	Having thoroughly ascertained, it is certified that on preser pending against Shri/Smt.				resent day, no departmental inquiry/judicial proceedings are				
	Dat	te:		;	Sign of the C	ompetent A	uthority		
]	Name :				

Designation:

29.	Certificate regarding Pensionable Service : Rule 131 of G.C.S. (Pension) Rules)					
	dt due to disability. The scrutiny more than three months in his/her entire service rempensionable is not left from being deducted. His/her being deducted. No other non-pensionable service	has retired on of his/her Service Book has revealed that no service break of ains to be deducted and the suspension period counted as non-rextraordinary leave in excess of 36 months are not left from is left from being deducted. The account of leave of his/her teate has been given after verifying his/her service of last two				
	Date :	Sign of the Competent Authority				
		Name :				
		Designation:				
30.	In exercise of the powers conferred under rule 9(6) I sanction the Disability Pension of Shri/Sm	0) of G.C.S. (Pension Rules)-2002, at./Kum.				
	Designation					
	Place :					
	Date :	Sign of Officer sanctioning pension				
	Signature of Head of Office	Name :				
	Seal of Office	Designation:				

Identification mark/Height/specimen signature and photographs of the pensioner

(Rules 136,137 and 138 and form-21 of the Gujarat Civil Service (Pension) Rules-2002)

Color photo of 4.5 cm. X 3.5 cm. size with white background.

Shri		
Designation		
Office/Directorate/Department		
Date of Retirement		
Personal Identification mark	Height	Specimen signature
+ Joint photo	of pensioner	Guardian's Photo*
+ Except in the case of family pension	er, Joint photo should be affixed	
	only if the pensioner is a minor or men	ntally retarded
Signature of Head of Office	Signature o	of Certifying Head of Office
Date :	Name ·	
·	Designation :	

Nothing should be written on this page

Identification mark/Height/specimen signature and photographs of the pensioner

(Rules 136,137 and 138 and form-21 of the Gujarat Civil Service (Pension) Rules-2002)

Color photo of 4.5 cm. X 3.5 cm. size with white background.

Shri		
Designation		
Office/Directorate/Department		
Date of Retirement		
Personal Identification mark	Height	Specimen signature
+ Joint photo (of pensioner	Guardian's Photo*
+ Except in the case of family pensioner	, Joint photo should be affixed	
* Photo of guardian should be affixed or	ally if the pensioner is a minor or men	atally retarded
Signature of Head of Office	Signature o	f Certifying Head of Office
Date:	Name :	
	Designation:	

Nothing should be written on this page

Identification mark/Height/specimen signature and photographs of the pensioner

(Rules 136,137 and 138 and form-21 of the Gujarat Civil Service (Pension) Rules-2002)

Color photo of 4.5 cm. X 3.5 cm. size with white background.

Shri			
Designation			
Office/Directorate/Department			
Date of Retirement			
Personal Identification mark	Height	Specimen signature	
+ Joint photo of pensioner Guardian's Photo*			
+ Except in the case of family pension * Photo of guardian should be affixed	ner, Joint photo should be affixed only if the pensioner is a minor or men	itally retarded	
<i>Q</i>	,		
Signature of Head of Office	Signature o	f Certifying Head of Office	
Date :			
Date.	Name :		

Nothing should be written on this page

Pension case-Part-3

Application for Family Pension

(Form to be used when a Government employee dies in service)

To,								
(1		f Office/Directorate/D						
					ed onIn thi			
		plication of for Death	*			υ,		
(1)	(1) Name of applicant :							
	(Appl	icant Name) :			(in block letters)			
(2)	Applie	cant's Date of Birth:						
(3)	Applie	cant's address:						
(5)		•		. (Pension) Rules-2002	on the date of demise (De	etails		
	Sr. No.	Name of member	Date of Birth	Married / Unmarried	Relation with the employee	Remark		
	2							
	3							
	retardo incapa occasi should	From among the members mentioned above, Shri/Kum. mentioned at nois a blind / divyang / mentally retarded/congenitally deaf-dumb son/daughter of late						
(6)		requested to pay n, Sub Treasury			ment Gratuity through district	Treasury		
** In case the Common Nomination Form prescribed vide Finance Department resolution dat filled up by the employee/is not available currently, the inheritance certificate issued by the of the late employee should be enclosed. Further, statement of consent agreeing to payment of related to family pension in favor of the family member who is to receive family pension slother family members.						uthority of al benefits		
	Sign o	of the Applicant						

Seal of the Office

Sign of Head of the Office

Sign of the officer sanctioning pension

7)

. Ivanic of nonline	e:		
	:		
Address			
Date of Birth	:		
. Relation with Pe	nsioner:		
			pointed during his/her minor ag
		ninee in case of the nominee a	appointed in column -1 dies first and
	is a minor, name and a		pointed during his/her minor age
other Government from my fam Govt. quarter I u	nent due prior to the nily pension/Death-cum-Re undertake/give consent to get due thereon at the treasury le that I have not applied for	demise of my husband/, I undertake/givetirement Gratuity. Afterif I am p	ermitted to continue to live in the from the family pension sanctioned G.C.S. (Pension) Rules-2002)
•			art of the service qualifying for the
gratuity which ha			
gratuity which has. Signature or left	hand thumb impression of th	ne applicant :	
gratuity which has a signature or left Date:	hand thumb impression of th	ne applicant :	
gratuity which has a signature or left Date:	hand thumb impression of th		employee lives should provide the
gratuity which has a signature or left Date:	hand thumb impression of th		
gratuity which has signature or left Date:	hand thumb impression of th	illage/town/suburb where the	employee lives should provide the

Pension Case – Part-4

Family Pension sanctioned by the Head of the Office when the employee dies while still in service

1.	Name of employee	:	
2.	Employee's Designation	:	
3.	Date of Birth		
4.	Date of appointment		٦
5.	Date of demise (Enclose the Death Certificate		
6.	Pensionable service of employee		
	Less: Period not to be counted for pension		
	Total net pensionable service		
7.	Pay band of employee at the time of death Or Pay in pay matrix level	: Rs.	
8.	Government employee's last pay plus pay in band Sum of Grade Pay Or Pay in pay matrix level	: Rs	
9.	(1) PRAN of employee	:	
	(2) PPAN of employee:	:	
	(3) Whether the financial benefits admissible As per NPS are finalised?	(Yes/No)	
	(A) If yes, amount to be recovered towards Govt. subscription	Rs	
10	Treasury	is to be paid pension through District Treasury/Su	ıb
11.		has no proposed/pending/ inquiry against g/ inquiry against him/her has been dropped on the date of demise	
12	and certified and I he	of late	
		was not having a family on the date of his/her amily pension to his/her dependent mother/father Shri/Sm	
		pensioner :	
13	I sanction lifetime pension to Shri/Smt	the blind/divyang/mentally retarded/congenitally deaf-dumb son/daughte	
	G.C.S.R(Pension) Rules-2002 as	,	
		Or	

On the date of the demise of the deceased, following Govt. dues are outstanding, which is to be recovered from his/her Death-cum-Retirement Gratuity. :-

Details of amount due from government employee are as follows. (Rule 133/134/134-A/135 of the G.C.S. (Pension) Rules, 2002)

No	Details	Account no.	Principal	Interest	Total	Head to be deposited in	
1.	НВА						
2.	Vehicle Allowance						
3.	Recovery of Pay-allowance						
4.	Recovery of NPS Govt. Subscription						
5.	Other recoveries						
Total recovery							
In words rupees							

^{**} In case of waiving the Govt. dues, enclose the copy of the order.

Note: (1) Non-practicing allowance (where applicable) shall be included in the definition of pay for calculation of family pension.

Seal of Office				Signature of Head of Office			Signature of the Officer sanctioning pension				•	
14.		per the notence,	omination the	n made by late Death-cum-Re						paid	during to	his/her Shri
15.				le to receive the g					_		n, details	s of the
	(A)	Widow w	vife/husb	and/unmarried so	on/daughter	, widow daug	hters					
		1.										
		2										
		3.										
		4.										
	(B)	Father/medied earli		others below eig	hteen years	s of age, unma	arried sis	sters, ma	arried da	ughters, o	children	of sons
		1.										
		2.										
		3.										

As nominee has not been made, the persons mentioned above are to be paid death-cum-retirement gratuity in equal shares. Their application, photographs, specimen signature, personal identification etc. are enclosed herewith.

	Follo	owing	g pe	ersons have consented to make the payment in favour of Shri			
		1.					
		2.					
		3.					
	And	the s	ame	e has been accepted as the Head of the Office (Consent Letters are enclosed)			
16.	From among those mentioned in column 12, Shri						
17.	I am	encl	osin	ng the following enclosures			
	attes	ted b	y a	passport size photograph affixed on three papers of the legal heir (2) Three specimen of signature Gazetted officer (3) Two attested copies of height, identification (4) Attested copy of death certificate or original copy of nomination made for gratuity (6) Others			
18. Calculation of Family Pension (Demise while still in service: (As 2002))				of Family Pension (Demise while still in service: (As per Rule 90 (1) (1) of G.C.S. (Pension) Rules-			
	(1)	C	Calc	ulation of family pension on death while still in service			
		(.	A)	Family Pension— 1			
				In case of death while still in service the family pension will be admissible for the first ten years from the date of death as follows.			
				50% of sum of pay plus grade pay in pay band or pay in pay matrix Rs.			
		(B)	Family Pension – 2			
				Thereafter i.e. after ten years from the date following the date of death of the employee 30% of the sum of pay plus grade pay in pay band or pay in pay matrix Rs			
				 Note: (1) Non-practicing allowance (where applicable) shall be included in the definition of salary in case of Family Pension-1 and Family Pension-2. (2) As per 6th Pay Commission the minimum limit of family pension is Rs. 3500 (3) As per Seventh Pay Commission the minimum limit of family pension is Rs. 9000 			
	(2)			tion of Death-cum-Retirement Gratuity at the time of death while still in service: As per rule 81(1)(B) S. (Pension Rules-2002 as per Pay Revision Rules as amended from time to time)			
		As I	oer	6th Pay Commission from dt. 01-01-2006 (Maximum Rs. 10 lakh)			
		(a)	In	the event of pensionable service of less than one year			
			(S	um of pay in pay band plus grade pay + dearness) X 2= Rs			
			(+			
		(b)	on	the occasion of one year or more but less than five years of pensionable service			
			(S	um of pay in pay band plus grade pay + dearness) X 6 = Rs			
			(+) X 6 = Rs			
		(c)	in	the event of pensionable service of more than five years but less than twenty years			
			(S	um of pay in pay band plus grade pay + dearness) X 12= Rs			
			(+			

(d) Pay equal to the number of years of pensionable service subject to a maximum of 33 years in case of

		service exceeding tv	venty years.		
		(Sum of pay in pa (maximum 33 years		* *	completed years of pensionable service
		(+) X	year = Rs
	As j	per 7th Pay Commis	sion from dt. 01	-01-2016 (Maximum Rs.	20 lakh)
	(a)	In the event of pensi	ionable service of	f less than one year	
		(Pay in Pay Matrix -	-(Level-) + Inflat	ion) X 2= Rs	
		(+) X2=Rs	
	(b)	on the occasion of o	ne year or more b	out less than five years of p	pensionable service
		(Pay in Pay Matrix -	-(Level-) + Inflat	ion) X 6 = Rs	
		(+) X 6 = Rs.	
	(c)	on the occasion of fi	ive years or more	but less than eleven years	of pensionable service
		(Pay in Pay Matrix -	-(Level-) + Inflat	ion) X 12= Rs	
		(+) X 12 = Rs	
	(d)	on the occasion of e	leven years or mo	ore but less than twenty ye	ars of pensionable service
		(Pay in Pay Matrix -	-(Level-) + Inflat	ion) X 20 = Rs	
		(+) X 20 = Rs	
	(e)	Pay equal to the nur twenty years of serv	•	pensionable service subject	t to a maximum of 33 years in the case of
		(Pay in Pay Matrix years) = Rs		lation) X Completed year	rs of pensionable service (Maximum 33
		(+) X	year = Rs
	Note: (Non-practicing all calculation of Dea	` .	,	d in the definition of salary for
19.		•		e 9(60) of G.C.S. (Peris hereby sanctioned.	nsion) Rules-2002, Family Pension of
	Seal	of the Office	Sign o	f Head of the Office	Sign of the officer sanctioning pension

Pension Case - Part-5

Form to be filled for employees of non-government aided organization on disability / death in service

Copy:		No. :			
		Date	:		
To,					
The Dire	ctor of Pension and Provident Fu	nd,			
Vima and	d Lekha Bhavan,				
Dr. Jivara	aj Mehta Bhawan,				
Sector -	10/B, Gandhinagar				
	Subject: Matter of sendin	g pension papers of non-	government employees.	<u>.</u>	
M	Ir/Mrs :				
D	esignation:				
So	chool/College:				
Pl	PAN:				
Pl	RAN:				
Respecte	ed Sir,				
Wit	th regard to the above			Designation of	
School/C	College Sh	nri	Prepared from	n the pension papers and	
original s	services of and p	presented in the following	details, Disability Pens	ion/Family Pension/Service	
Graduati	on/Death- It is request	ed to authorize	the benefits of	co-retirement gratuity.	
Mr./Mrs.	a dt	. Dated from	Date of employ	ment till date is as follows.	
Sr	Name of school/college	Duration From date To date	Total of Service Year Month Day	Pensionable Service Year Month Day	
				v	
Total					
The	above mentioned fact is written	after sufficient verification	from the service of the	employee and it is correct.	

Principal Name, Signature and Stamp

Pension Sanctioning Officer (Pension Sanctioning Officer name, signature and office Stamp)

Certificates (Relating to Employees of Primary/Secondary School/College/University)

(Strike off certificates with initial in case not applicable)

Shri		Designation	retires on disability	y on/ died on active duty.			
(Certi	ificates	are awarded as follows a	after verifying his service book)				
(1)		The service put by the employee from date to date					
(2)		employee has been paid	the salary and allowances from Gove	rnment grants from date to			
(3)	each y	The employee was an employee as per prescribed ratio under Grant-in-aid Secondary Education Regulations each year from date					
(4)			d unpaid (extraordinary) leave for mo ce from date to date	ore than thirty six months(including training			
(5)	The sa		as fixed in pay scale of 20% limit of s	selection grade and no recovery is to be made			
(6)	Depar		-	olution of the then Education and Labour to be considered pensionable. (Enclose copy			
(7)	The o	employee served a	Middle School named	from date to date			
		middle school was aff		nd grant-in-aid secondary school named			
(8)	as per		om time to time. in addition to this, th	ate to datee entries have been made in his service book			
(9)	date	to date		the have been fully made—for the period of and no entry is pending as well as und to be correct.			
(10)	The fo	ollowing documents are	attached hereby.				
	1)	Attested option form o	f acceptance of pension scheme				
	2)	Death certificate in cas	se of death				
	3)	Medical certificate in o	case of disability pension				
	4)	Attested copies of brea	ak condonation orders				
Signa	Signature of Employee		Signature of Principal/ Sanchalak	Pension Sanctioning Officer/Commissioner of Higher Education			
			Name	Full name of the Pension Sanctioning Officer			

Signature

Stamp of the Office

Stamp

Instructions for Part-1, Point No. 14

Part-1, Point -14, for entering the names of physically-mentally disabled children for the purpose of family pension, present the case by attaching the following relevant documents.

- 1. The proposal may be submitted in pursuant to the provisions of Finance Department Resolution No. NVT-1299-1160-P dated 06-10-1999 along with Annexure-1 and Annexure-2 of the resolution.
- 2. Certified copy of recent (issued within last three years) certificate of disability
- 3. Income certificate of disabled person (issued by Mamlatdar / TDO)
- 4. In case of physical disability, passport size photograph of differently abled person, specimen signature, identification marks. Height etc. should be presented in triplicate and in case of mental disability, passport size photograph, specimen signature, identification marks, height etc. in triplicate of both the differently abled person and the guardian should be presented. (as per specimen given in pension form)
- 5. In case of mental disability, a member other than the parents should be appointed as guardian, as provided in the annexure to the above resolution.
- 6. The certificate of the competent authority, the form prescribed by the Government's Health and Family Welfare Department Resolution No.-Parch/112019/UOR-4/A dated 21-10- 2022 should be attached.
- 7. It should clearly have mentioned whether proposal is sent under Finance Department Resolution No. NVT-1299-1160-P, dated 06-10-1999: or Finance Department Resolution No. PRCH-102013-O-89-P, dated 05-05-2016

Note: In addition to the above provisions, amendments from time to time should be observed

Annexure II

No Objection for settlement of Accumulated Pension Wealth in NPS

{To be enclosed along with nodal offisubscriber or to the subscriber (in case of the subscriber) {To be enclosed along with nodal offisched along with nodal	ice declaration where family pension is granted to t of disability)}	he claimant(s) of deceased
,	(name of the claimant/s	subscriber) hereby confirm
that I/We have no objection for relea	ase of NPS accumulated pension wealth lying inwith PRAN	PRAN of subscriber Late
PRAN	to Nodal Office/Department where I/he/she was	s employed as I/We am/are
receiving the family pension under Pens	sion Payment Order No Dated	
Details of pension being paid (In	case of Death):	
Name of the Family member		
Pension Payment Order (PPO) No)	
	laimant	
Relationship with deceased		
Address:		_
Place:	Date:	
Details of pension being paid (In	case of Disability):	
Name of the Subscriber		
Pension Payment Order (PPO) No)	
Signature/Thumb impression of Su	ubscriber	_
Address:		_
Phone/Mobile Number/ E-mail:		
Place:	Date:	
Attestation by Nodal Office:		
member(s) of deceased subscriber Sh./	ion and details have been entered and signed/thuml/Smt./Ms.	
	or by the subscriber before me. Further the above subscriber/subscriber and found in order. Further,	details have been verified
	Objection Certificate to transfer the accumulated pen iber/subscriber to this office have been collected from per.	
Trust/CRA shall not be respon understand that funds will be tra	tails furnished above are true and correct as per our onsible in case of any wrong information furnished ansferred to PAO bank account on authorization of waired to be forwarded to CRA for record keeping with	in this regard. Further, I rithdrawal request by office
• I/We hereby declare that copy	of death certificate of the subscriber (in case of far	mily pension) and copy of

Stamp & Signature of DDO/DTO/PAO				
Date:	Name of the DDO/DTO/PAO			
Place:	Reg. No.			

subscriber/subscriber and duly attested by office.

PRAN Card/ePRAN of the subscriber have been collected from the family member(s) of the deceased

Form-13 (Rules-64)

CHALLAN NO.

	lan Deposited in S	State Bank of India
--	--------------------	---------------------

To be paid by the remi	tter	To be paid by the Accounts Clerk or Treasury Officer								
Name or designation		Head of Accounts								
and address of the		Major Head		0071						
person from whom		Sub Major Head		01						
the payment is made		Minor Head		101						
		Sub Minor Head		01						
Full details of payment	t sent and order thereon (if any)	Amou	nt							
PPAN		Rs.	Paisa	The order to the bank is correct. Taking and giving access to money						
PRAN				Date						
Regarding refund of C family pension in case	Government's share for benefit of of death									
Number Rs.										
signature										
Rs. Date of receipt of r	noney									
Treasurer	Accountant	Treasury Officer/Agent								

(See Rules-65)

DIRECTORATE OF PENSION AND PROVIDENT FUND

Government of Gujarat "Vima and Lekha Bhavan", Block-18, Dr. Jivraj Mehta Bhavan Compound, Sector-10/B, Opp. MLA Quarters, Gandhinagar-382 010

OutWard No					Date:							
Letter informi	ng about	authorization of Disabili	ty (invalid) Pensio	n / Family Pens	ion under NPS							
Го,												
Sr./ Treasury Officer												
District Treasury Office,												
PPAN												
PRAN												
Along with thi	s, the foll	owing details of graduatio	n, CVP and P.P.O.	No both halves a	re sent to you.							
(1) Name of Pensioner	r	:			·							
(2) P.P.O. No		:	(9) Date of Inval	lid / Death.								
(3) Date of commence pension.	ement of	:	_ Total Gratuity									
(4) Type of pension		:	Recovery From Gratuity									
(5) Basic Pension		:	Withheld Gratuity									
(6) Commuted Pension	n	:	(10) Gratuity payable									
(7) Pension after Com	mutation	:	(11) Service Gratuity									
(8) Reduced Pension		:	(12) CVP Amoun	t								
Time: Year : Month: (As per de	tails mentioned in P.P.O.)										
Family pension at	They are higher ra	th of the pensioner Mr. / Note that the entitled to upto seven yet the uptovior for payment of family	ears from the day for whichever is earlier	ollowing the dea Rsa	fe / husband of Mr. / Mrs. th of the pensioner* or dt. nd then are or remarriage.)							
(14) 1. Provisional Per	nsion Rs.		2. Pro	visional Gratuity	Rs							
(15) Other Recovery			Amount	Head	Account number							
	(1)	H.B.A.										
	(2)	M.C.A.										
	(3)	NPS Contribution										
Obtaining last salary cocase of death).	ertificate	and Form-22 as per GCSR	R-147 and making p	payment (Form-2	2 need not be submitted in							

* Up to 10 years in case of death during service. LPC and Form 22 are not required for Revision.

Enclosure: as above

Yours faithfully,

Account officer Pension

(See Rules-65)

DIRECTORATE OF PENSION AND PROVIDENT FUND

	Sector-10/D, Opp. MLA	Quarters, Gandinnagar-362 010	
OutWard No.			Date:
	GRATUITY PA	AYMENT ORDER	
			Date:
Not Payable Before: Ref.: PPO NO.: PPO Date: Pensioner's Name: Address: Under Rs.:		PPAN: PRAN:	
	der to release the amount of Gr	ratuity / Service Gratuity to	
	ee/heirs/Guardian as under.	OI	
	c/ficits/Quardian as under.		
D.C.R.G. Rs. :			
	Amount Rs.	Withheld Amount	Net Payable
Gratuity			
Service Gratuity			
Total Gratuity			
3	BA Rs.	Head:	
	ICA Rs.	Head:	
	ther Rs.	Head:	
Nominee Details :			
NO.	NAME OF NOMINEE	RELATION	AMOUNT RS.
Remarks:			
	AD: 2071 Pension & Other Re	etirement Benefits 117-06	
	12 · 20 / 1 1 chibron cc 0 mich 110	11, 00.	Accounts Officer
To,			Accounts Officer
	G 1 T	OCC	
The Treasury Officer-	Sub Treasury	Officer -	
	FOR TREASU	URY USE ONLY	
Received the Sum of Rs			
			Treasury Officer
R	eceived Payment		J
	Revenue		
Cianatana a Cila a Dan	Stamp		
•	cipient OR Thumb Impression		
Date :			
Pay Rs.:			
Important Note:			

- > Payment to be released after the adjustment of Recovery, if any.
- > Authority is valid for 24 months from the date of issue & should be kept under the personal custody of concerned Treasury Office
- > Release the payment only after receipt of last pay certificate if not produced / if required.
- > It is the responsibility of the concerned payment officer to ensure the identification of the person named above.

(See Rules-65)

DIRECTORATE OF PENSION AN	ND PROVIDENT FUND
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OutWard No				Date:
	COMMUTED VA	LUE OF PENSI	ON (CVP) ORDER	
Not Payable Ber Ref.: PPO NO. PPO Date Pensioner's Nan Address Under Rs.	: :		PPAN: PRAN:	
	is hereby order to release the amountee/Smts/her nominee/heirs/Guardian as un) to
	s/her nominee/heirs/Guardian as un	nder.		
C.V.P. Rs.	:			
Nominee Details	S :			
NO.	NAME OF NOMINEE	Ξ	RELATION	AMOUNT RS.
Pension details	:			
			Amount	In words
Pension				
Commuted Per	nsion			
Reduced Pensi	on			
Remarks:				
Expenditure- BU	JDGET HEAD: 2071 Pension & C	Other Retirement	Benefits 107 CVP-NPS	
To,				Accounts Officer
The Treasury O	fficer- Sub Tr	reasury Officer -		
	FOR T	REASURY USI	E ONLY	
Received the Su	m of Rs.			
				Treasury Officer
Signatu	Received Payment Revenue Stamp Ire of the Recipient OR Thumb Imp	pression		
Date : Pay Rs. :	, · · · ·			
Important Note	2:			

- ➤ GCSR(Pension) Rules-2002 (Chapter-13)
- > Reduction in the amount of pension from the first days of the month after receipt of CVP or from the first day of the month after the end of 3 months-after issue of the authority whichever is earlier.
- > In case a Pensioner dies without receiving commuted value CVP shall be paid to his/her heirs.

(See Rules-65)

n	ıT	D	1	4	(7	Г		1	D	1	١,	Т	L	7		1	F	I)	4	N	J	Z.	I	n	1	J	,	۸.	N	П	1	I)	D	(1	V	7	T	1	4	N	J	Г	1	71	П	N	П	1
IJ	"	n	N	r,	•			•	,	к	· F	•		г	١,	•	,	r	- 1	- 1	r,	117	N.	•		u	ш	v	F	•		"	,	- 1	- 1	к		,	v			,	r,	ď	N		-	וי	U	117	"	u

OutWard No						Date:
		REVISED GR	RATUITY PAYM	IENT ORDER		
Not Payable Befor Ref.: PPO NO. PPO Date Pensioner's Name Address Under Rs. It is	: : : : : : : : : : : : : : : : : : : :	PPAN: PRAN:				
Shre	e/Smt			0	r	
his/h	ner nomi	nee/heirs/Guardian as ur	nder.			
D.C.R.G. Rs.	:	Revised Amount Rs.	Earlier Au	nthorized Amount Rs	 š.	Difference Amount Rs.
Gratuity		Amount Rs.				Amount its.
Service Gratuity						
Total						
Nominee Details	:					
NO.		NAME OF NOMINEE	7	RELATION	A	AMOUNT RS.
Remarks : Expenditure- BUD	GET HI	EAD : 2071 Pension & C	Other Retirement I	Benefits 117-06.		Accounts Officer
To,						
The Treasury Office	cer-	Sub T	reasury Officer -			
		FOR T	REASURY USE	ONLY		
Received the Sum	of Rs					
Signature		Received Payment Revenue Stamp Recipient OR Thumb Imp	pression			Treasury Officer
Date : Pay Rs. :						
Important Note:						

- > Payment to be released after the adjustment of Recovery, if any.
- > Authority is valid for 24 months from the date of issue & should be kept under the personal custody of concerned Treasury Office
- > Release the payment only after receipt of last pay certificate if not produced / if required.
- > It is the responsibility of the concerned payment officer to ensure the identification of the person named above.

(See Rules-65)

DIRECTORATE OF PENSION AND PROVIDENT FUND

OutWard No				Date:
	REVISED COMMUT	ED VALUE OF P	PENSION (CVP) ORD	ER
Not Payable Before Ref.: PPO NO. PPO Date Pensioner's Name Address Under Rs.	: :		PPAN: PRAN:	
	It is hereby order to release	the amount of Con	nmuted Value of Pensio	n (CVP) to
	Shree/Smt.			or
	his/her nominee/heirs/Guare			
C.V.P.Rs.	:			
	Revised Amount Rs	. Earlier Autl	horized Amount Rs.	Difference Amount Rs.
CVP				
Pension				
Commuted Amou	nt			
Reduced Pension				
Nominee Details	:			
NO.	NAME OF NOMIN	EE	RELATION	AMOUNT RS.
Remarks : Expenditure- BUD	GET HEAD : 2071 Pension &	τ Other Retirement	Benefits 107 CVP-NPS	}
				Accounts Officer
To,				
The Treasury Office	er- Sub	Treasury Officer -		
	FOR	TREASURY USI	E ONLY	
Received the Sum of	of Rs			
				Treasury Officer
Signature	Received Payment Revenue Stamp of the Recipient OR Thumb In	mpression		
Date :	1	1		
Pay Rs. :				

- **Important Note:**
 - ➤ GCSR(Pension) Rules-2002 (Chapter-13)
 - > Reduction in the amount of pension from the first days of the month after receipt of CVP or from the first day of the month after the end of 3 months-after issue of the authority whichever is earlier.
 - In case a Pensioner dies without receiving commuted value CVP shall be paid to his/her heirs.

(See Rules-65)

DIRECTORATE OF PENSION AND PROVIDENT FUND

Government of Gujarat
"Vima and Lekha Bhavan",
Block-18, Dr. Jivraj Mehta Bhavan Compound,
Sector-10/B, Opp. MLA Quarters, Gandhinagar-382 010

OutWard No. _ Date:-_ REVISED INVALID /FAMILY PENSION PAYMENT ORDER-Office Copy PPAN No:-PPO Date:-PPAN:-PRAN:-To, **Sub:** Revision of Invalid Pension/Family Pension of Shree/Smt. You are hereby authorized to pay Revised Invalid Pension/Family Pension as mentioned below Pensioner's Name Address Date of Invalid/Death Type of Pension Commencement date **EXISTING** REVISED Pay Scale Rs. Pay Scale Rs. Pensionable Pay Rs. Pensionable Pay Rs. Last Pay Rs. Last Pay Rs. Pensionable Service Pensionable Service Invalid /Family Pension Invalid /Family Pension **Commutation Amount Commutation Amount** Reduced Pension Reduced Pension **CVP** Amount **CVP** Amount Gratuity Gratuity F.P. I : Up To: F.P. I : Up To: F.P. II: From: F.P. II: From: Exp. BUDGET HEAD: 2071 - Pension & Other Retirement Benefits 117-04 Family Pension Pension & Other Retirement Benefits 117-05 Invalid Pension **Account Officer** Copy To,:

